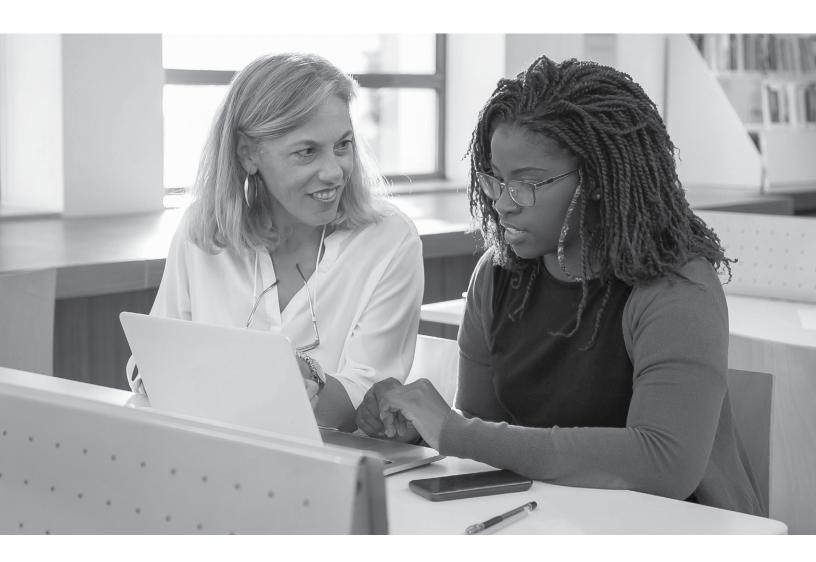


VITA/TCE Training Workbook 2024 Wisconsin tax law information and exercises



Providing Wisconsin's seniors, lower-income taxpayers, and military personnel and veterans free tax preparation services.

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Thank You

Dear VITA/TCE Volunteer:



On behalf of the many Wisconsin taxpayers who benefited from your generous support this year, I would like to extend my deepest gratitude. Your dedication to assisting individuals and families in need is truly inspiring.

The time and expertise you donated to the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs played a fundamental role in helping the Wisconsin Department of Revenue serve taxpayers in need. By providing free tax preparation assistance, you helped low-income individuals and seniors navigate the complexities of the tax code, ensuring they received the maximum refunds they were entitled to. Your contributions not only provided financial relief but also empowered individuals to better understand their financial situations.

Last tax season, volunteers like you helped electronically file almost 70,000 tax returns in our state. I am certain that momentum, further charged by your positive energy, will continue into the 2025 tax season.

Thank you again for giving your time and skills to the VITA & TCE programs and the people they serve. Your selfless efforts are a testament to the power of volunteerism and the positive impact it can have on the lives of others. I look forward to seeing you this tax season and personally thanking you for your service.

Sincerely,

David M. Casey

IM. Casey

Secretary

Section 1: Introduction

Using Wisconsin VITA/TCE Workbook

This workbook is designed to be used with the Wisconsin VITA/TCE Training Guide and will assist you in gaining practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. Each exercise is set up to resemble the process as it actually will happen at the site. No information in the exercises included is real. Any resemblance to an actual person or to that person's tax return is coincidental.

The Form 13614-C and Wisconsin Information Sheet are completed by each taxpayer who visits the site. The completed forms are used as a guide to ensure that all pertinent information is included on a return. The documents that follow the interview forms include information for direct deposit, income documents, and any other documents the taxpayer may need to bring. Social Security card images are not included in the exercises; however, the taxpayer, spouse and any persons listed on the tax return will need to provide a Social Security card, Form SSA-1099, or ITIN letter.

The exercises, knowledge questions and quiz in this workbook will provide you with an opportunity to:

- Apply the tax law knowledge you gained in the Training Guide
- Use references, resources and tools
- Quality review the returns you prepared

We anticipate that completion of the exercises in this workbook and knowledge questions will be a valuable aid to you in achieving the goal of preparing accurate tax returns at your VITA/TCE sites.

Please retain your copy of this workbook. Future updates will be provided as replacement pages.

What's New for the 2024 Tax Year

Wisconsin tax law update

Additional Child and Dependent Care Credit – The amount of qualifying expenses and maximum credit allowable have been increased. Complete the new Schedule WI-2441 to compute the allowable credit.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to:

- \$5,000 per beneficiary
- \$2,500 per beneficiary if you are married and file a separate return). See the Schedule CS instructions.

Tuition and Fee Expenses – The subtraction for tuition and fees increased to \$7,333 per student and the phase-out range increased. See the Schedule SB instructions.

Blind Worker Transportation Services Credit – A new credit is available for blind persons who pay for transportation services between their home and place of work. The maximum credit is \$1,500 per qualifying person. See the instructions for line 15.

Become an Organ Donor Through Tax Return – Check the box on Schedule 3, Part II to include your name as a potential donor of an anatomical gift in the Wisconsin Donor Registry. Visit donatelifewisconsin. org to learn about organ and tissue donation in Wisconsin, or visit the National Donor Registry Program at donatelife. net to learn about organ and tissue donation in the United States..

Section 2: Rent Certificate Exercises (EXR)

EXR-1: Peanut Farmer Interview Notes

Peanut Farmer (SSN: 511-00-XXXX) worked part time during the tax year. She lived with her boyfriend, Bucky Walnut. Peanut paid for all the rent during the year and provides you with the shared living expenses for food, utilities (water and electric) and other household expenses (cable and cleaning supplies) in the shared living section of the rent certificate.

Knowledge Questions

Question	1: Can Peanut claim 100% of the rent without filling out the shared living expense schedule
True	
False	

Question 2: If Peanut pays 100% of the rent, Bucky still would be able to claim the homestead credit.

True

False

Question 3: Peanut would like to file a homestead claim for all years going back to 2018. What years will Peanut be able to claim the homestead credit if she gets proper documentation and files the claims before the 2024 income tax deadline of April 15, 2025 (without extensions).

- a. 2024 only
- b. 2021, 2022, 2023 and 2024
- c. 2019, 2020, 2021, 2022, 2023 and 2024
- d. 2020, 2021, 2022, 2023, and 2024
- e. 2018, 2019, 2020, 2021, 2022, 2023, and 2024

Question 4: Peanut can claim the Wisconsin earned income credit if she receives a federal earned income credit.

True

False

Form 13614-C (November 2024)			Intake/lı	Department of the Treasury - Internal Revenue Service Ke/Interview and Quality Review	he Treasu 7 and	ry - Internal F Qualit	tevenue Ser Iy Rev	vice vice	Sheet				OMB Number 1545-1964	nber 364
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	Forms W-2, 109 ITIN letters for al	9, 1098, 109 Il persons or for you and	95. your tax retui your spouse	Ę		• Comp • You a inform • If you	Complete pages You are respons information.	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	orm. nformation e IRS-certi	on your ified volu	return. Pr	rovide cor parer.	mplete and	accurate
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at 1s. voltax@irs.gov	to provide higl	h quality se	ervice and up	hold the hig	nest ethi	ical standa	rds. To re	port uneth	ical beha	vior to t	he IRS, e	email us	at ts.volta	ax@irs.gov
Your first name (pronouns, optional)	ns, optional)	Ξ.	Last name FARMER			7 %	Your date of birth 5/30/1985	of birth	Your job title TEACHER	b title IER				
Spouse's first name (pronouns, optional)	nouns, optiona	1) M.I.	Last name			0)	bonse's	Spouse's date of birth		Spouse's job title	<u>e</u>			
Mailing address				Apt #	#	City					State		ZIP code	9
Your telephone number 608-555-1234	Sp	Spouse's telephone	phone number		ail addre	address (optional)	al)		Did you live	∣ୃ⊳ଜ	work in two	wo or m	or more states in	in 2024
Check if you or your spouse were in 2024:	pouse were in	2024:				Legally blind	pu				You	Spc	Spouse	N ×
A U.S. citizen		×		Spouse	٩ ۷	Totally an	d perman	Totally and permanently disabled	eq		You	Sp.	Spouse	
In the U.S. on a visa		□ You		×	οN	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IPPIN		You	Spc	Spouse	8
A full-time student		□ You		X	N _o	Owners or	holders	Owners or holders of any digital assets	al assets		You	Spc	Spouse	% ⊠
If due a refund, how would you like your refund	ould you like you	ur refund				If you hav	re a balaı	If you have a balance due, how would you like to make your payment	pinow wo	you like	to make	your pa	yment	
Direct deposit		⊠	Check by mail			☐ Bank a	Bank account				RS.gov	IRS.gov Direct Pay	ay	
☐ Split refund between accounts	accounts	□ Other	76			☐ Set up	installme	Set up installment agreement	nt	×	Mail payı	Mail payment to IRS	RS	
Would you like to receive written communications from the	e written comm	unications	from the IRS	.⊑	e other t	a language other than English	ے				You	Spc	Spouse	8
What language			_											
Would you like information on how to vote and/or how to	on on how to va	ote and/or l	how to regist	register to vote							Yes	No No		
Would you, or your spouse if married filing jointly, like \$3	ise if married fil	ing jointly,	~	to go to the Presidential Election Campaign Fund	ential Ele	ection Cam	paign Fu	pu			You	□ Spc	Spouse	No ×
As of December 31, 2024, what was your marital status Never Married	.4, what was yo	our marital statu	status ried	If married	l, were y	If married, were you married for all of 2024	l for all of	2024			Yes	№		
		Did	you live with	Did you live with your spouse during any part of the last six months of 2024	during a	ny part of tl	ne last siy	months of	2024		Yes	% □		
☐ Divorced		☐ Leg	Legally Separat	parated but not Divorced	vorced						Widowed	Б		
Date of final decree		Date	of separate	Date of separate maintenance decree	decree					·	rear of s	Year of spouse's death	death	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	rtified volunte	er: Can an	yone else cla	im the taxpa	er or sp	ouse on th	eir tax re	turn			Yes	No □		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	everyone who ou supported bu	lived with y ut did not liv	ou last year ve with you la	year (except your you last year.		Answer	Answer Yes or No (Y/N)	(Y/N)		To be	completo (Yes	oleted by certifie (Yes, No, or N/A)	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last)	Date of birth Relat (mm/dd/yy) (child etc.)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and Bermanently III disabled	Issued Qualifying child or relative of any other person		This person T provided provided provided 50% of their \$ own support in	This person had person had person had person had person had person perso	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
Catalog Number 52121E					ww	www.irs.gov						Form 1	3614-C	Form 13614-C (Rev. 11-2024)

Income: Answer the following questions on the left side of this p	the left side of this page. Check only the boxes that apply to you and/or your spouse.	55-
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included Notes/Comments	Notes/Comments
\boxtimes (B) Wages as a part-time or full-time employee How many jobs 1	□ (B) W-2s #	
□ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
 □ (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	(B) 1099-G #	
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	
	☐ (B) Itemized last year ☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)	# VI099-INT # # TN1999-DIV #	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return	☐ Capital loss carryover ☐ Yes ☐ No	
☐ (B) Alimony	☐ (B) Alimony \$	
	Excluded from income	
☐ (A/M) Income from renting out your house or a room in your house	(A/M) Rental income (Advanced when the dwelling is a personal	
If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days $\hfill\Box$ Yes \boxtimes No	Rental expense \$	
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
(A) Payments for contract or self-employment work	☐ (A) Schedule C	
Did you report a loss on last year's return	□ 1099-MISC #	
	□ 1099-NEC #	
	H 1099-K	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	 ☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) 	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

Page 3 Form 13614-C (Rev. 11-2024) Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse. Notes/Comments Notes/Comments Notes/Comments (To be completed by certified volunteer) Information to report 2 $\hfill \square$ (B) EITC, CTC, AOTC or HOH disallowed in a previous year (To be completed by certified volunteer) Expenses to report (B) 1098-T (itemized statement from school, invoice, etc.) # □ (A) Itemized deduction မ □ Yes **HSA distributions** (B) Education credit or tuition and fees deduction (To be completed by certified volunteer) Standard ☐ Eligible for Low Income Taxpayer Clinic referral (B) Energy efficient home improvement credit (B) Alimony payments with spouse's SSN (B/A) IRA (Basic if a Roth IRA or 401K) Last year's refund applied to this year (B) Child and dependent care credit (B) Educator expenses deduction П (B) Taxable scholarship income Disaster relief impacts return Last year's return available (A) Sale of home (1099-S) Estimated tax payments (B) Standard deduction Adjustment to income or Itemized Deductions ☐ HSA contributions Year disallowed □ (B) 1098-E A-2601 (A) □ (A) 1099-C A-9601 (A) □ (A) 1098 □ (A) Purchase health insurance through the Marketplace (Exchange) (B) School supplies by a teacher, teacher's aide or other educator (B) Have a tax credit disallowed (example: earned income credit, (A) Have credit card, mortgage, or other debt cancelled/forgiven (A) Purchase and install energy-efficient home items (example: (B) Make estimated tax payments or apply last year's refund to (B) You or someone in your family took educational classes Paid any of the following expenses to itemize in 2024? (B) Alimony payments (do not include child support) child tax credit, or American opportunity credit) technical school, college, job related, etc.) Did any of the following happen during 2024? ☐ (A) Taxes: state, local, real estate, sales, etc. (B/A) Contributions to a retirement account ☐ (A) Medical, dental, prescription expenses (A) Have a health savings account (HSA) Receive any letter or bill from the IRS windows, furnace, insulation, etc.) Paid any of these expenses in 2024? ☐ (B) Child and dependent care (A) Charitable contributions ☐ (B) Student loan interest ☐ (A) Mortgage Interest Catalog Number 52121E (A) Sell a home 2024 taxes П П

Taxpayer w	ere you a re	esident of	Wisconsin for ALL	of 2024?	X Yes	☐ No
Information Co	ould anothe	r person c	laim you as a depe	endent?	Yes	X No
Name		Social Sec	curity Number	Date of	Birth	
PEANUT FARMER		511-00-			/1985	
Spouse's name		Social Se	curity Number	Date of	Birth	
Address	Apt #	City		State	Zip	
1234 1ST ST	963	MENAS		WI	54592	
Occupation TEACHER		Spouses	Occupation		one Number 555-1234	
On December 31, 2024, were you Single If married, were you living with your spouse at If widowed, date of spouse's death (mm/dd/yy	=		Head of household st six months of the		dowed	☐ No
Are you (or your spouse) legally blind?	. 🗌 Тахра	ayer	Spouse			
or permanently and totally disabled?	. 🔲 Taxpa	ayer	Spouse			
List your children that you consider dependents is required for all dependents claimed.	s and the n	ames of ot	hers you provide	support for	. Social s	ecurity car
Name	Bir	th Date	Social Security Numb	er Rela	ationship	Months Lived in Home
Does taxpayer qualify for: ► Dependent care cred	lit (DC)?	Yes	No ▶ Earned in	ncome cred	it (EIC)?	Yes No
Check the box next to all types of income you	ı received	in 2024:			Nun	nber of W-2s
X Wages W-2		tal gain 10 9	99B		1	
Interest 1099INT	_	distribution				
Dividends 1099DIV	Pens	ion/annuity	/ 1099R, RRB-109	9, RRB-10	99R	
State tax refund 1099G	Uner	nployment	Comp 1099G - Alw	ays needed	l	
Alimony - date of divorce	Socia	al Security	1099SSA			
Self-Employment (Schedule C-EZ)	Othe	r Income _				
Adjustments to Income:						
Contributions made to an IRA during 2024 \$			Roth	Regula	r	
Student loan interest paid in 2024\$_			\$2,500 Max			
Child care expenses paid in 2024\$_			Paid while y			or work.
Name of provider			Social Secu Preparer mu	•	-	2
College tuition paid in 2024			Taxpayer mi			
Did you receive a 1095-A, 1095-B, 1095-C				Yes	X No	
Will you be claiming any Medical expenses or Cha	aritable Con	tributions fo	or 2024?	Yes	X No Scho	es, complete edule A workshee
Did you own your home during 2024?				Yes	X No Sch	es, complete edule A workshee
Did you participate in the first time homebuyer's p	rogram?			Yes	X No	
Did you make any qualified residential energy imp	rovements t	o your resi	dence in 2024? .	Yes	X No If You	es, complete m 5695.
Did you make estimated tax payments in 2024?	Federa	al		☐ WI	State	
I-061v (R. 12-24)					Wisconsin De	epartment of Revenu

EXR-X.X EXR-1.1

Wisconsin Income Tax Return Information

••			
1.	Health insurance paid during 2024 (Post-Tax)	.\$	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	.\$	(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	\$	(if Yes, line 4, WI Form 1, \$7,333 max)
4.	Rent paid during 2024	.\$ 10,620.00	(line 13a)
	Was heat included in rent? Yes No		,
5.	Property taxes paid in 2024	.\$	(line 13b)
6.	Amount purchased out of state where sales tax was not charged	.\$	(line 20, WI Form 1)
7.	Are you claiming Homestead Credit? \overline{X} Yes $\overline{\ }$ No $\ldots \ldots$.\$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered of	on WI Schedule H	only.
	Federal/State Disability in your name (SSI)	.\$	(line 9b)
	Scholarships/fellowships/grants	. \$	(line 9h)
	VA Benefits (Military compensation)	. \$	(line 9h)
	Child Support	.\$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received	.\$	(line 9j)
	Kinship Care/Other public assistance	.\$	(line 9j)
[Do you want your refund electronically deposited in your bank account?	Yes	⊠ No
1	Name of Institution	Checking	Savings
F	Routing # Account #		

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- · All information presented should be complete and accurate, we cannot prepare amended returns.
- · Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

Thank you for letting us help you with your income taxes. Come again next year.

EXR-1.8 EXR-X.X

22222	a Employee's social security number 511-00-XXXX	OMB No. 154	5-0008		
b Employer identification number	(EIN)		1 Wag	ges, tips, other compensation	2 Federal income tax withheld
25-XXXXXXX				19,658.96	956.20
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security tax withheld
MENASHA LEARNIN	G			19,658.96	1202.02
666 WAY OUT AVE	_		5 Me	dicare wages and tips	6 Medicare tax withheld
MENASHA WI 54592				19,658.96	299.63
			7 Soc	cial security tips	8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initia	l Last name	Suff.	11 Nor	nqualified plans	12a
PEANUT FARMER					d e
1234 1 ST ST APT 963 MENASHA WI 54952			13 Statu	utory Retirement Third-party loyee plan sick pay	12b
			14 Oth	er	12c
					12d
f Employee's address and ZIP co	de				
15 State Employer's state ID num		17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality name
WI 036-XXXXXXX	XXX 19,658.96	615.	.36		L

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

EXR-X.X EXR-1.7

EXR-1: Peanut Farmer

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ

- Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



11. 4	Legal first name	dlord fills in		
gal last name	l °	M.I.	Social secu	•
				1-00-0000
	1 '			
	1	101 -		
ne you actually lived at this address in 2024 F	rom $\frac{0}{M} \frac{1}{M} \frac{0}{D} \frac{1}{D}$ 20	124 To	$\frac{1}{M}\frac{2}{M}\frac{3}{M}$	$\frac{1}{D}$ 2024
NOT sign your rent certificate.				_
our landlord won't sign, complete fields above a ack here	nd below and lines 1 to 8	s, attach rent v	erification	(see instructions), and
-			Telephone	number
			1 '	555-1234
dress	City		State Zip	
99 GREENWOOD AVE	MENASHA		WI 5	4911
Is the rental property a long-term care facility,	CBRF, or nursing home	? 1 , , \	′es , √ ,	No
	_			
that makes payments in lieu of taxes, check h	ere	. 2b		
Is this certificate for rent of a mobile/manufac	tured: a Home?	3a \	∕es ✓	No
	b Home site/Lot?	? 3b , , \	∕es ˌ √ ˌ	No
Mobile or manufactured home taxes or munic				
you collected from this renter for 2024			3c	.00
If monthly rent paid didn't change during 2	2024, enter monthly rer	nt paid	4b	.00
If monthly rent changed during 2024, enter rent				
		W. Do not inclu	de security	deposits or late fees.
Jan .00 Feb .00			-	-
Jan00 Feb00	Mar00	Apr	.00	<u>0</u>
May00 June00	Mar00 July .00	Apr Aug	.00.	<u>5</u>
May .00 June .00 Sept. .00 Oct. .00	Mar00 July .00 Nov00	Apr Aug Dec	.00.	<u>0</u> 0
May.00June.00Sept00Oct00Number of occupants in this rental unit – do No.	Mar	Apr Aug Dec dren under 18	.00.	<u>0</u> 0
May .00 June .00 Sept. .00 Oct. .00	Mar00 July00 Nov00 IOT count spouse or chil nt pay an equal share of liv	Apr Aug Dec dren under 18 ing	.00.	<u>0</u> <u>0</u> <u>0</u> 5a <u>2</u>
May .00 June .00 Sept00 Oct00 Number of occupants in this rental unit – do North Renters, if line 5a is more than 1, did each occupants	Mar00 July .00 Nov00 IOT count spouse or chil nt pay an equal share of liv nses schedule on page 2	Apr Aug Dec dren under 18 ing 2) 5b \	.00 .00	0 0 0 0 5a 2
May .00 June .00 Sept00 Oct00 Number of occupants in this rental unit – do N Renters, if line 5a is more than 1, did each occupants expenses? (if no, complete shared living expenses)	Mar00 July00 Nov00 IOT count spouse or chil nt pay an equal share of liv nses schedule on page 2	Apr Aug Dec dren under 18 ing 2) 5b \	.00 .00 .00 	0 0 0 5a <u>2</u> No 5310.00
May .00 June .00 Sept00 Oct00 Number of occupants in this rental unit – do North Name of the september of the septemb	Mar00 July00 Nov00 IOT count spouse or chil nt pay an equal share of liv nses schedule on page 2 rd (this renter's share)	Apr Aug Dec dren under 18 ing 2) 5b \	.00 .00 .00 	0 0 0 0 0 0 5a 2 No 5310.00
May .00 June .00 Sept00 Oct00 Number of occupants in this rental unit – do N Renters, if line 5a is more than 1, did each occupants expenses? (if no, complete shared living expenses that renter's share of total 2024 rent	Mar00 July00 Nov00 IOT count spouse or chil nt pay an equal share of liv nses schedule on page 2 rd (this renter's share) 7 from line 6	Apr Aug Dec dren under 18 ing 2) 5b \	.00 .00 .00 	0 0 0 0 0 0 0 5a 2 No 5310.00 00 5310.00
May .00 June .00 Sept00 Oct00 Number of occupants in this rental unit – do N Renters, if line 5a is more than 1, did each occupants expenses? (if no, complete shared living expenses of total 2024 rent	Mar00 July00 Nov00 IOT count spouse or chil nt pay an equal share of liv nses schedule on page 2 rd (this renter's share)	Apr Aug Dec dren under 18 ing 2) 5b \	.00 .00 .00 	0 0 0 0 0 0 0 5310.00 0 0 0 5310.00
May .00 June .00 Sept00 Oct00 Number of occupants in this rental unit – do N Renters, if line 5a is more than 1, did each occupants expenses? (if no, complete shared living expenses? this renter's share of total 2024 rent	Mar00 July00 Nov00 IOT count spouse or chil nt pay an equal share of liv nses schedule on page 2 rd (this renter's share) 7 from line 6	Apr Aug Dec dren under 18 ing 2) 5b \	.00 .00 .00 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	NOT sign your rent certificate. our landlord won't sign, complete fields above a ck here. Indlord or Authorized Representative me of property owner REENWOOD ESTATES dress 99 GREENWOOD AVE Is the rental property a long-term care facility, Is the above rental property subject to propert If 2a is "No" and you are a sec. 66.1201 munic that makes payments in lieu of taxes, check h Is this certificate for rent of a mobile/manufact Mobile or manufactured home taxes or munic you collected from this rental unit for 2024 - do ernmental agency, Wisconsin rental assistance pre If monthly rent paid didn't change during 2	Aress of rental property (property must be in Wisconsin) 234 1ST ST APT 963 MENASHA The you actually lived at this address in 2024 NOT sign your rent certificate. From 0/M 1/M 0/D 1/D 200 NOT sign your rent certificate. Four landlord won't sign, complete fields above and below and lines 1 to 8 each here. Findlord or Authorized Representative From 0/M 1/M 0/D 1/D 200 From 0/M 1/M 0/D 1/M 1/M 0/D 1/D 200 From 0/M 1/M 1/M 1/M 1/M 1/D 200 From 0/M 1/M 1/M 1/M 1/M 1/M 1/M 1/D 200 From 0/M 1/M 1/M 1/M 1/M 1/M 1/M 1/M 1/M 1/M 1	A ST ST APT 963 MENASHA To see you actually lived at this address in 2024 From 0 1 0 1 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0	Trees of rental property (property must be in Wisconsin) 234 1ST ST APT 963 MENASHA WI 5- NOT sign your rent certificate. From 0/M 1/M 0/D 1/D 2024 To 1/M 2/M 3/M 3/D NOT sign your rent certificate. From of property owner REENWOOD ESTATES Gress P9 GREENWOOD AVE Is the rental property a long-term care facility, CBRF, or nursing home? Is the above rental property subject to property taxes? Is the above rental property in lieu of taxes, check here

2024 Rent Certificate	Renter's name FARMER	Renter's SSN	511-00-0000	Page 2 of 2
	Address of rental property			
	1234 1ST ST APT 963			

■ Shared Living Expenses Schedule — To be completed by renter only if line 5b on page one is "No."

Step 1: List name(s) of other occupants:

BUCKY WALNUT

Step 2: List the total amount (not the monthly amount) of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses		Total Paid by All Occupants		Amount You Paid
Rent	1a)	10620.00	1b)	10620.00
Food	2a)	5500. 00	2b)	1500.00
Utilities	3a)	3600.00	3b)	300.00
Other	4a)	2900.00	4b)	0.00
Total	5a)	22620.00	5b)	12420.00

Step 3: Using the amounts listed in Step 2, compute your allowable
rent paid for occupancy only:

1 Total rent pa	aid (line 1a)	1	10620.00
2 Shared livin you paid (lir	g expenses le 5b) 2	12420.00	
3 Total shared expenses (li	l living ne 5a) 3	22620.00	
4 Divide line 2 in decimal a	2 by line 3. Fill mount	4	. <u>5 4 9 1</u>
5 Multiply line	1 by line 4	5	5831.00
	d and services provice 7 of page 1)		.00
allowable re applicable r	e 6 from line 5. This i int. Fill in here and or ent line of Schedule I -EZ	n the H or	5831.00

Instructions for Renter (Claimant)

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is "No." All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do **not** complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 2024. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis.

EXR-2: Jackson Wright Interview Notes

Jackson Wright (SSN: 022-00-XXXX) and his daughter, Mandy Wright (SSN: 387-00-XXXX), lived with his parents from 1/1/2024 through 7/15/2024 at 425 N Many Street, Menasha, WI 54952. He had Wisconsin Works payments in March, April, May, June, August, and September totaling \$1,469. He began receiving supplemental security income (SSI) in October. He also receives child support for his daughter for which he provided a printout. He and his daughter moved into an apartment in July and used his savings to pay living expenses. He also receives food stamps. Mandy's mother is not eligible to claim her. Jackson and his daughter had BadgerCare all year.

Knowledge Questions

Question 1: How do you enter Wisconsin Works payments into the software?

Question 2: What homestead notes should you attach to this return?

Question 3: Will Jackson be able to e-file a federal return? What entry do you need to make on the e-file screen to reflect this?

Question 4: Would Jackson have been able to claim homestead if he received 12 months of Wisconsin Works.

True

False

Question 5: What can Jackson do if he does not have a record of his SSI payments?

- a) Contact the federal Social Security and Wisconsin SSI offices, as applicable, to get letters showing the total SSI he received.
- b) Look at the statement he received from the SSI office(s)—federal and/or Wisconsin—showing the updated monthly amount he will receive for next year and multiply that amount by 12 months.
- c) Contact his payee/financial institution to get a printout of his check register/financial statements showing the deposits he received for federal and Wisconsin SSI.
- d) Both a and b.
- e) Both a and c.
- f) a, b and c.

EXR-2.0 EXR-X.X

Form 13614-C (November 2024)		-	Intake/Ir	Department of the Treasury - Internal Revenue Service ke/Interview and Quality Revie	ne Treas	ury - Internal Revenue Service	evenue Se y Rev	≥	Sheet				OMB Number 1545-1964	nber 164
You will need:						• Comp	ete nade	Complete nades 1-6 of this form	form					
• Tax Information such as Forms W-2 1099 1098 1095	orms W-2	1099 1098 1098	ıc			- Yello	re respon	Compressions 1-5 of and formation on volir return. Provide complete and accurate	informa	ion on vo	ur refurn	Provide co	omplete and	accurate
Social Security cards or ITIN letters for all persons on your	IN letters for	or all persons on	your tax return	_		information.	ation.		5					5
Picture ID (such as valid driver's license) for you and your spouse	Iriver's licer	ıse) for you and y	onr spouse			• If you	have que	If you have questions, ask the IRS-certified volunteer preparer	ne IRS-	sertified v	olunteer p	reparer.		
Volunteers are trained to provide high quality service	provide	high quality se	rvice and up	and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov	est eth	nical standar	ds. To r	eport uneth	ical be	havior t	the IRS	, email u	s at ts.volta	x@irs.gov
Your first name (pronouns, optional)	s, optional)	M.I.	Last name			\	Your date of birth	of birth	You	Your job title				
JACKSON			WRIGHT			1	12/15/1987	7	DIS	DISABLED				
Spouse's first name (pronouns, optional)	ouns, opti	onal) M.I.	Last name			S	pouse's	Spouse's date of birth		Spouse's job title	title			
Mailing address				# Ybt #	#	City					State		ZIP code	
3456 NORTH SOUTH STREET	EET			7		MADISON					WI		53704	
Your telephone number 608-555-1586		Spouse's telephone number	ohone numbe	er Email	ail addr	address (optional)	(p		Pid □	d you live o	or work ir] No	two or n	Did you live or work in two or more states in ☐ Yes ☐ No	in 2024
Check if you or your spouse were in 2024:	ouse were	in 2024:		_		Legally blind	٦				You	S □	Spouse	No ×
A U.S. citizen		× You		Spouse	۶ ا	Totally and	l permar	Totally and permanently disabled	pel	X		. <u>Q</u>	Spouse	% □
In the U.S. on a visa		□ You	ods □	X	9	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IP	☐ (NIc] You	\text{\tiny{\text{\tiny{\text{\ti}\text{\texi}\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\ti}}\tint{\text{\text{\text{\text{\text{\ti}}}\tint{\text{\text{\tin}}\text{\text{\text{\text{\ti}}}\tint{\text{\text{\text{\text{\text{\text{\text{\text{\text{\texi}\tiint{\text{\text{\text{\ti}}\tint{\text{\text{\text{\ti}}}\tint{\text{\tiin}}\text{\	Spouse	%
A full-time student		□ You	□ Spc	×	9	Owners or	holders	Owners or holders of any digital assets	al asse	⊔ sts] You	ß □	Spouse	% ⋉
If due a refund, how would you like your refund	ld you like	your refund				If you hav	e a bala	If you have a balance due, how would you like to make your payment	ow wo	il d you li	ke to mal	ke your p	ayment	
Direct deposit		☐ Check by	k by mail			☐ Bank account	ccount] IRS.go	☐ IRS.gov Direct Pay	⁵ ay	
□ Split refund between accounts	accounts	□ Other				□ Set up	installme	Set up installment agreement	ent	Ш] Mail pa	Mail payment to IRS	IRS	
Would you like to receive written communications from the IRS in a language other than English	written cor	mmunications f	rom the IRS	in a language	e other	than English	_] You	ן מצו בי	Spouse	% ⊠
What language														
Would you like information on how to vote and/or how to register to vote	n on how t	o vote and/or h	ow to registe	er to vote] Yes	N N	0	
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund	e if marrie	d filing jointly, li	ke \$3 to go 1	to the Preside	ential E	lection Cam	paign Fu	pu] You	S. □	Spouse	No ×
As of December 31, 2024, what was your marital status Never Married	, what was	s your marital statu	tatus i ed	If married	, were	If married, were you married for all of 2024	for all of	f 2024] Yes	No No	0	
		Did you liv	ou live with y	e with your spouse during any part of the last six months of 2024	during a	any part of th	ne last si	x months o	f 2024	Ш] Yes	_ □	0	
□ Divorced		☐ Lega	lly Separate	Legally Separated but not Divorced	vorced] Widowed	ed		
Date of final decree		Date	of separate	Date of separate maintenance decree	decree						Year of	Year of spouse's death	s death	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	ified volu	nteer: Can any	one else cla	im the taxpay	er or s	pouse on the	eir tax re	turn] Yes	N □	0	
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	veryone w supported	ho lived with yo d but did not live	ou last year (e with you la	except your st year.		Answer Yes or No (Y/N)	res or N	o (Y/N)		Tob	الا الا	oleted by certified (Yes, No, or N/A)	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last) Date (mn	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued C	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
MANDY WRIGHT	5/31/16	DAUGHTER	12	S	Y	Y	Y	Z	z					
									T					
									1					
Catalog Number 52121E					W	www.irs.gov						Form	13614-C	Form 13614-C (Rev. 11-2024)

EXR-X.X EXR-2.1

Incomo. Answer the following questions on the left side of this n	eido of this name. Chank anly the boxes that apply to you and/or your spouse	2068 -
	age: effects of the boxes that apply to you affect the spease.	
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included Notes/Comments	Notes/Comments
□ (B) Wages as a part-time or full-time employeeHow many jobs	□ (B) W-2s #	
□ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
 □ (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	(B) 1099-G #	
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	
	☐ (B) Itemized last year ☐ Yes ☐ No	
(B) Interest or dividends (bank account, bonds, etc.)	(B) 1099-INT # (B) 1099-DIV #	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return $\ \square$ Yes $\ \square$ No	☐ Capital loss carryover ☐ Yes ☐ No	
□ (B) Alimony	☐ (B) Alimony \$	
	Excluded from income	
☐ (A/M) Income from renting out your house or a room in your house	☐ (A/M) Rental income (Advanced when the dwelling is a personal	
If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days ☐ Yes ☐ No	residence and rented for fewer than 15 days)	
I property such as a vehicle		
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
(A) Payments for contract or self-employment work	☐ (A) Schedule C	
Did you report a loss on last year's retum	□ 1099-MISC #	
	□ 1099-NEC #	
	T 1099-Y	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses	
 Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

EXR-2.2 EXR-X.X

Page 3 Form **13614-C** (Rev. 11-2024) Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse. Notes/Comments Notes/Comments Notes/Comments (To be completed by certified volunteer) Information to report ž \Box (B) EITC, CTC, AOTC or HOH disallowed in a previous year (To be completed by certified volunteer) Expenses to report (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (A) Itemized deduction တ ☐ Yes ☐ HSA distributions (B) Education credit or tuition and fees deduction (To be completed by certified volunteer) Standard or Itemized Deductions Eligible for Low Income Taxpayer Clinic referral (B) Energy efficient home improvement credit (B) Alimony payments with spouse's SSN □ (B/A) IRA (Basic if a Roth IRA or 401K) Last year's refund applied to this year ☐ (B) Child and dependent care credit ☐ (B) Educator expenses deduction ☐ (B) Taxable scholarship income Disaster relief impacts return Last year's return available (A) Sale of home (1099-S) Estimated tax payments (B) Standard deduction Adjustment to income **HSA** contributions Year disallowed ☐ (B) 1098-E (A) 1095-A □ (A) 1099-C A-999-A □ (A) 1098 (A) Purchase health insurance through the Marketplace (Exchange) (B) School supplies by a teacher, teacher's aide or other educator (B) Have a tax credit disallowed (example: earned income credit, (A) Have credit card, mortgage, or other debt cancelled/forgiven (A) Purchase and install energy-efficient home items (example: (B) Make estimated tax payments or apply last year's refund to $\hfill \square$ (B) You or someone in your family took educational classes (A) Have a loss related to a declared Federal disaster area Paid any of the following expenses to itemize in 2024? (B) Alimony payments (do not include child support) child tax credit, or American opportunity credit) (technical school, college, job related, etc.) Did any of the following happen during 2024? (A) Taxes: state, local, real estate, sales, etc. (B/A) Contributions to a retirement account (A) Medical, dental, prescription expenses (A) Have a health savings account (HSA) Receive any letter or bill from the IRS windows, furnace, insulation, etc.) Paid any of these expenses in 2024? (B) Child and dependent care (A) Charitable contributions (B) Student loan interest (A) Mortgage Interest Catalog Number 52121E (A) Sell a home 2024 taxes by a lender $|\Box$

EXR-X.X EXR-2.3

Taxpayer	Were you a re	sident of	Wisconsin for ALL o	f 2024?	X Yes	No
Information	Could another	person	claim you as a depen	dent?	Yes	X No
Name			ecurity Number	Date of		
JACKSON WRIGHT Spouse's name		222-00 Social Se	ecurity Number	Date of	5/1987 Birth	
Speaked Name		Coolai Co	ounty Number	Butoon	5	
Address 3456 NORTH SOUTH STREET	Apt #	City MADIS	:ON	State WI	Zip 53704	
Occupation	, , , , , , , , , , , , , , , , , , ,		Occupation		one Number	
DISABLED						
On December 31, 2024, were you X Sing	le Marrie	d	Head of household	☐ Wie	dowed	
 If married, were you living with your spous 	se at any time du	ring the la	ast six months of the y	ear?	. Yes	☐ No
 If widowed, date of spouse's death (mm/d 	d/yyyy)					
Are you (or your spouse) legally blind?	🗌 Тахрау	/er	Spouse			
or permanently and totally disabled?	🔀 Taxpay	/er	Spouse			
List your children that you consider depend is required for all dependents claimed.	ents and the na	mes of c	thers you provide su	pport for	. Social s	ecurity card
Name	Birt	h Date	Social Security Number	Rela	ationship	Months Lived in Home
MANDY WRIGHT	05/3	1/2016	387-00-0000	DAU	GHTER	12
Does taxpayer qualify for: ▶ Dependent care			No ► Earned inc	ome cred		Yes X No
Check the box next to all types of income Wages W-2		n 2024: al gain 10	100P		11411	
Interest 1099INT	=	-	ns 1099R			
Dividends 1099DIV			y 1099R, RRB-1099,	RRB-109	99R	
State tax refund 1099G	=		t Comp 1099G – Alwa y			
Alimony - date of divorce		•	1099SSA			
Self-Employment (Schedule C-EZ)	Other	Income				
Adjustments to Income:						
Contributions made to an IRA during 2024	\$		Roth	Regula	r	
Student loan interest paid in 2024			\$2,500 Max			
Child care expenses paid in 2024	\$		Paid while you	worked	or looked fo	or work.
Name of provider			Social Securi	-		
College tuition paid in 2024	\$		Preparer must Taxpayer mus			
Did you receive a 1095-A, 1095-B, 1095-C .				Yes	X No	
Will you be claiming any Medical expenses or	Charitable Contr	ibutions	for 2024?	Yes	X No School	s, complete edule A worksheet.
Did you own your home during 2024?				Yes	X No Sch	es, complete edule A worksheet.
Did you participate in the first time homebuyer	's program?		[Yes	X No	
Did you make any qualified residential energy	improvements to	your res	idence in 2024?.	Yes	X No For	es, complete m 5695.
Did you make estimated tax payments in 2024	l? ☐ Federal			WI	State_	

Wisconsin Income Tax Return Information

1.	Health insurance paid during 2024 (Post-Tax)	.\$	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	.\$	(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes No Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	\$	(if Yes, line 4, WI Form 1, \$7,333 max)
4.	Rent paid during 2024	.\$ 5,500.00	(line 13a)
	• Was heat included in rent? X Yes No	,	- /
5.	Property taxes paid in 2024	.\$	(line 13b)
	Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.		
6.	Amount purchased out of state where sales tax was not charged	. \$0.00	(line 20, WI Form 1)
	Are you claiming Homestead Credit? \overline{X} Yes $\overline{}$ No \ldots		
	If Yes, did you have any of the following? Below entries need to be entered of	on WI Schedule H	only.
	Federal/State Disability in your name (SSI)	. \$3,080.00	(line 9b)
	Scholarships/fellowships/grants		
	VA Benefits (Military compensation)		
	Child Support	.\$899.00	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive 6 Amount received	.\$1,469.00	(line 9j)
	Kinship Care/Other public assistance		(line 9j)
	Do you want your refund electronically deposited in your bank account?	X Yes	☐ No
١	Name of Institution COMMUNITY FIRST UNION	X Checking	Savings
F	Routing # 275982801 Account # 005789	065542	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

EXR-X.X EXR-2.7

Rent Certificate

Wisconsin Department of Revenue

2024

NOTE: • Attach to Schedule H or H-EZ

- Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



■ Renter (Claimant) – Enter Social Security Nun	nber AFTER your landlord f	ills in	section b	elow and signs.
Legal last name	Legal first name	M.I.	Social secu	rity number
JACKSON	WRIGHT		22	2-00-0000
Address of rental property (property must be in Wisconsin)	City		State Zip)
3456 N SOUTH ST APT 7	MADISON		WI 53	3704
Time you actually lived at this address in 2024 From	om $\frac{0}{M} \frac{7}{M} = \frac{1}{0} \frac{6}{0} = 2024$	То	$\frac{1}{M}\frac{2}{M}\frac{3}{N}$	<u>1</u> 2024
Do NOT sign your rent certificate. If your landlord won't sign, complete fields above an			2	-
check here.	,			, , , , , , , , , , , , , , , , , , , ,
■ Landlord or Authorized Representative Name of property owner			Telephone	aumhar
			·	
MCGILL'S RENTALS Address	City		(608) 5 State Zip	55-9999
1532 GOODMAN DR	MADISON			3703
1 Is the rental property a long-term care facility,				
2a Is the above rental property subject to property		_ ✓ _ Y	es	No
b If 2a is "No" and you are a sec. 66.1201 munici that makes payments in lieu of taxes, check he				
3 Is this certificate for rent of a mobile/manufactu	red: a Home? 3a	Y	es 🗸	No
	b Home site/Lot? 3b	Y	es 🗸	No
c Mobile or manufactured home taxes or municipy you collected from this renter for 2024	oal permit fees			
4- Tital mont collected from their months of the COOA and a	NOT include amounts received di	rectly fr	om a gov-	
4a Total rent collected for this rental unit for 2024 - do I ernmental agency, Wisconsin rental assistance pro-	gram payments, security deposits	s, or late	fees 4a	5500. 00
ernmental agency, Wisconsin rental assistance pro	gram payments, security deposits	s, or late	fees 4a	
ernmental agency, Wisconsin rental assistance prob b If monthly rent paid didn't change during 20	gram payments, security deposits 224, enter monthly rent paid	s, or late	fees 4a	.00
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p	gram payments, security deposits 124, enter monthly rent paid aid for each month below. Do n	s, or late	fees 4a 4b de security	.00 deposits or late fees.
ernmental agency, Wisconsin rental assistance property before the following and the second of the se	gram payments, security deposits 1024, enter monthly rent paid 1 aid for each month below. Do n 1 Mar	s, or late	fees 4a 4b de security .00	.00 v deposits or late fees.
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p Jan	gram payments, security deposits 924, enter monthly rent paid aid for each month below. Do n Mar	ot includance	fees 4a 4b de security .00	.00 deposits or late fees.
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p Jan	gram payments, security deposits 1024, enter monthly rent paid 10aid for each month below. Do n 10aid Mar	ot included to the control of the co	fees 4a 4b de security .00 1000.00	.00 v deposits or late fees.
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p Jan	gram payments, security deposits 1024, enter monthly rent paid 10aid for each month below. Do n 10aid for	ot included to the control of the co	fees 4a 4b de security .00 1000.00	.00 v deposits or late fees.
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p Jan	gram payments, security deposits 924, enter monthly rent paid aid for each month below. Do n Mar	ot includance. Apr Aug Dec ander 18	fees 4a 4b de security .00 1000.00 1000.00	.00 v deposits or late fees. 0 0 0
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p Jan	gram payments, security deposits 024, enter monthly rent paid aid for each month below. Do n Mar	ot included in the second included in the second included in the second	de security .00 1000.00 1000.00	.00 v deposits or late fees. 0 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p Jan	gram payments, security deposits 1024, enter monthly rent paid 10aid for each month below. Do n 10aid for	ot included	fees 4a 4b de security .00 1000.00	.00 deposits or late fees. 0 0 0
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p Jan	gram payments, security deposits 024, enter monthly rent paid aid for each month below. Do n Mar	ot included in the control of the co	fees 4a 4b de security .00 1000.00	.00 / deposits or late fees. 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
ernmental agency, Wisconsin rental assistance pro- b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent p Jan	gram payments, security deposits 1024, enter monthly rent paid 10aid for each month below. Do note that the paid of the paid	ot includence of	e fees 4a 4b de security .00 1000.00	.00 / deposits or late fees. 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
ernmental agency, Wisconsin rental assistance prob If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent part part of the second part of the	gram payments, security deposits 024, enter monthly rent paid aid for each month below. Do n Mar	ot included to the following of the foll	fees 4a 4b de security .00 1000.00	.00 deposits or late fees. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
ernmental agency, Wisconsin rental assistance prob b If monthly rent paid didn't change during 20 c If monthly rent changed during 2024, enter rent part part of the second part of th	gram payments, security deposits 1024, enter monthly rent paid 10aid for each month below. Do note that the paid 10aid for each month below. Do note that the pay an equal share of living that the pay an equal share of living that the pay and equal share of living the pay and equal	ot included to the following of the foll	e fees 4a 4b de security .00 1000.00 1000.00 6es 6 7 8a dest of my match signature.	.00 deposits or late fees. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

2024 Rent Certificate	Renter's name	JACKSON	Г	WRIGHT	Renter's SSN	222-00-0000	Page 2 of 2
•	Address of	rental propert	ty				
	3456 1	N SOUTH	ST APT	7			

■ Shared Living Expenses Schedule – To be completed by renter only if line 5b on page one is "No."

Step 1: List name(s) of other occupants:

Step 2: List the total amount (not the monthly amount) of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses		Total Paid by All Occupants	Amount You Paid	
Rent	1a)	.00	1b) _	00
Food	2a)	.00	2b) .	00
Utilities	3a)	.00	3b) _	00
Other	4a)	.00	4b) .	00
Total	5a)	.00	5b) .	00

Step 3 : Using the amounts listed in Step 2, compute your allowable
rent paid for occupancy only:

1	Total rent paid (line 1a)	1	.00
2	Shared living expenses you paid (line 5b) 2	.00	
3	Total shared living expenses (line 5a) 3	.00	
4	Divide line 2 by line 3. Fill in decimal amount	4	_
5	Multiply line 1 by line 4	5	.00
6	Value of food and services provided by landlord (line 7 of page 1)	6	.00
<u>7</u>	Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is "No." All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do **not** complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 2024. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats

Homestead Credit Notes and Attachments Checklist

- 1. Check all boxes that apply.
- 2. Fill in appropriate spaces.
- 3. Enter required notes and explanations in #31 data field.
- 4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

		Description	Page
	1	Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement	6
	2	Sources of income reported on Line 8b of Schedule H note is attached	. 11
	3	The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None"	. 15
	4	Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles	.15
	5	Adjusted basis of car or truck reached zero using standard mileage rate	. 15
	6	Car or truck expenses claimed using the actual expense method	. 15
	7	The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached.	. 14
	8	Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	. 13
	9	All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	. 13
	10	Nontaxable repaid amounts note is attached	. 12
X	11	Very little or no household income note is attached	. 17
	12	Ownership of property document is attached	. 18
	13	Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached	. 18
	14	Personal property tax bill is for a mobile or manufactured home	. 18
	15	Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	. 18
	16	No lottery and gaming credit on property tax bill. Fill in the amount claimed \$. 18
	17	No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner	. 18
	18	Landlord will not sign rent certificate. Rent verification is attached	. 19
X	19	Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	. 19
X	20	Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached	. 19
	21	When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached	. 20
	22	Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached	. 20
	23	Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant nor claimant's spouse notified each other of marital property income	. 22
	24	Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached	. 22
	25	Married but separated part of year: Required information is attached	. 22
	26	Marriage took place during year: Required information is attached	. 23
	27	Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant nor claimant's spouse notified each other of marital property income	. 24
	28	Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached	. 24
	29	Spouse died during year: Date of death/ 2024	. 24
	30	Claimant resided in property address shown on tax bill but used a different mailing address on tax return	–
X	31	Required notes and explanations in following data fields	–
		Jackson received food stamps and used savings to pay his living expenses and rent.	
		Jackson and his daughter lived with his parents at 425 N Any Street in Menasha, Wisconsin from	1/1/XX
		through 7/15/XX and did not pay rent	
		He and his daughter paid rent at 3456 N South Street in Madison, Wisconsin from 7/16/xx to 12/31	/XX

Jackson Wright 3456 N South St, Apt 7 Madison, WI, 53704		1234
PAY TO THE ORDER OF	DATE_	\$
		DOLLARS
Community First Credit Union; Appleton, WI 54911 MEMO		
ı : 275982801 ı : 00578965542 ıı• 1234		

EXR-3: Poppy Small Interview Notes

Poppy Small (SSN: 112-00-XXXX) and her husband divorced in 2022. Her now ex-spouse lives out-of-state and is not entitled to claim any of their minor children, Apple Mann (SSN: 212-00-XXXX) Cherry Mann (SSN: 412-00-XXXX), and Rose Mann (SSN: 312-00-XXXX). Her three daughters lived with her the entire year, and she maintains the home. Poppy received dividend income, unemployment, and her ex-spouse gave her \$3,000 to help with the children. She also won \$1,000 from a 50/50 raffle ticket she purchased to benefit her children's school. Poppy and her children were covered all year, including her unemployed time, under her employer's health insurance plan, which qualified as minimum essential healthcare coverage. Poppy paid \$175 each month, including her unemployed time, with after-tax dollars for the health insurance. Although Poppy gave money to her church, she does not have enough deductions to itemize. Poppy and her children rented a home where heat was included. If Poppy receives a refund, she would like to split it between her checking and savings accounts. She provides a check with routing and account information. She has a First National Bank member card showing her savings account number as 987654.

Knowledge Questions

Question 1: Poppy c	an split her state	refund between h	er checking and	savings accounts.

True False

Question 2: The number of qualifying dependents on line 12b of homestead credit Schedule H is which of the following?

- a) Three
- b) Two
- c) Zero
- d) Four

Question 3: Line 9e of Schedule H shows an amount of the contributions to her pre-tax deferred compensation plan. How is this amount entered/reflected on Schedule H?

- a) It is subtracted from total income for homestead credit purposes.
- b) It flows through from the entry on her Form W-2.
- c) It is keyed in on the homestead credit income screen.

Question 4: If Poppy did not have any earned income credit (EIC) qualifying children, she would receive a Wisconsin EIC.

True

False

Question 5: EIC for Wisconsin is based on a percentage of the federal EIC and the number of EIC qualifying children the taxpayer is claiming.

True

False

Question6: Does Poppy need to include non-court ordered support payments from her ex-spouse in household income?

Yes

No

Find the software's tax form answer key on DOR website's Volunteers/Coordinators - Tax Assistance Programs page.

Form 13614-C (November 2024)			Intake/Ir	Department of the Treasury - Internal Revenue Service Ke/Interview and Quality Revie	and	ury - Internal Reve	evenue Se Y Rev	≥	Sheet				OMB Number 1545-1964	nber 164
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	s Forms W-2, r ITIN letters i d driver's lice	1099, 1098, 109 for all persons or nse) for you and	35. n your tax retur your spouse	E		Complete p You are res information. If you have	lete page re respon ation. have que	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	form. informa he IRS-	tion on yo	ur return. olunteer pr	Provide co	emplete and	accurate
Volunteers are trained to provide high quality service and uphold the highest ethical	d to provide	high quality se	rvice and up	hold the high	est eth	ical standaı	rds. To r	standards. To report unethical behavior to the IRS,	ical b	shavior to	the IRS	email us	s at ts.volta	at ts.voltax@irs.gov
Your first name (pronouns optional)	ins optional	M	lastname				Your date of birth	of birth	You	Your job title				
POPPY	, 0000		SMALL			. —	1/20/1981		5	UNEMPLOYED	ED			
Spouse's first name (pronouns, optional)	onouns, opt	ional) M.I.	Last name			S	Spouse's date	date of birth		Spouse's job title	title			
Mailing address				Apt #	#	City					State		ZIP code	<u>o</u>
987 ORCHARD ST				•		REDGRANITE	AITE				WI		54970	
Your telephone number 608-555-9999	_	Spouse's telephone	phone numbe	er Email	ail addr	address (optional)	(Je			Did you live o	or work in two or ☐ No		more states in	in 2024
Check if you or your spouse were in 2024:	spouse wer	e in 2024:				Legally blind	P.				You	S	Spouse	No ×
A U.S. citizen		× You		Spouse	₈	Totally and	d permar	Totally and permanently disabled	pel] You	. S		8
In the U.S. on a visa		_ You		X	N ع	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IP	☐ (NIc] You	S		% ⊠
A full-time student		□ You		Spouse ×	٩	Owners or	holders	Owners or holders of any digital assets	al ass	its] You	S		%
If due a refund, how would you like your refund	ould you like	your refund				If you hav	e a bala	If you have a balance due, how would you like to make your payment	ow wo	il nov blu	ke to mak	ce your pa	ayment	
Direct deposit	•	□ Che	☐ Check by mail				ccount] IRS.go	IRS.gov Direct Pay	ay	
□ Split refund between accounts	en accounts	□ Other	10			□ Set up	installme	Set up installment agreement	ent] Mail pa	Mail payment to IRS	IRS	
Would you like to receive written communications from the	ve written co	mmunications	<u>o</u>	IRS in a language other than English	other	than English	_] You	ds 🗆	Spouse	% X
What language														
Would you like information on how to vote and/or how to	tion on how	to vote and/or h	now to registe	register to vote] Yes	N ×	•	
Would you, or your spouse if married filing jointly, like \$3	use if marrie	ed filing jointly,		to go to the Presidential Election Campaign Fund	ntial E	lection Cam	paign Fu	pul] You	Sp	Spouse	% ×
As of December 31, 2024, what was your marital status Never Married	24, what wa	s your marital statu	status ried	If married	were.	If married, were you married for all of 2024	for all of	1 2024			Yes	_ 		
		Did)	ou live with	Did you live with your spouse during any part of the last six months of 2024	luring	any part of th	ne last si	x months o	f 2024] Yes	% □	•	
× Divorced		□ Leg	Legally Separate	parated but not Divorced	vorced	_					Widowed	eq		
Date of final decree	2/5/2022		of separate	Date of separate maintenance decree	decree						Year of	Year of spouse's death	s death	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	ertified volu	unteer: Can an	yone else cla	aim the taxpay	er or s	pouse on the	eir tax re	turn] Yes	□ No	0	
List the names below of everyone who lived with you last spouse) AND anyone you supported but did not live with	f everyone v ou supporte	who lived with y d but did not liv		: year (except your you last year.		Answer	Answer Yes or No (Y/N)	o (Y/N)		To b	ر) eldmoo e	oleted by c (Yes, No, o	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
APPLE MANN	11/20/2009	11/20/2009 DAUGHTER	12	S	Y	Y	Y	Z	z	Z	Z	Y	Y	Y
CHERRY MANN	12/20/2008	DAUGHTER	12	S	Y	Y	Y	z	z	z	Z	Y	Y	Y
ROSE MANN	11/16/2010	DAUGHTER	12	S	Y	Y	Y	Y	Z	Z	N	Y	Y	Y
Catalog Number 52121E					M	www.irs.gov						Form	13614-C	Form 13614-C (Rev. 11-2024)

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Page
ш.

(To be completed by certified volunteer) Income to be included	
	led Notes/Comments
□ (B) W-2s #	\$3,000 SUPPORT PAYMENTS - NON COURT
(B/A) Tips (Basic when reported on W2)	— ORDERED
☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
☐ (A) Qualified Charitable Distribution From 1099-R \$	
☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) SSA-1099, RRB-1099 #	
(B) 1099-G	
☐ (B) Refund \$	
☐ (B) Itemized last year ☐ Yes ☐ No	
(B) 1099-INT # (B) 1099-DIV #	
☐ (A) 1099-B (include brokerage statement) #	
☐ Capital loss carryover ☐ Yes ☐ No	
□ (B) Alimony \$	
Excluded from income	
(A/M) Income from renting out your house or a room in your house 🔲 (A/M) Rental income (Advanced when the dwelling is a personal	nal .
and rented for fewer than 15 days)	
□ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
☐ (A) Schedule C	
□ 1099-MISC #	
□ 1099-NEC #	
— # 1099-K	
☐ Other income reported elsewhere	
☐ Schedule C expenses \$	
 ☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) 	φ',
www.irs.gov	Form 13614-C (Rev. 11-2024)

Expenses and Tax Related Events: Answer the guestions on the	nestions on the left side of this nade. Chack only the boxes that annly to voll and/or vollr spouse	Page 3
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	# #	
☐ (A) Taxes: state, local, real estate, sales, etc.		
⋈ (A) Medical, dental, prescription expenses	⊠ (B) Standard deduction □ (A) Itemized deduction □ (B) Standard deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	□ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	1
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$	1
	Adjustment to income	ı
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
☐ (B) You or someone in your family took educational classes	☐ (B) Taxable scholarship income	
(technical school, college, job related, etc.)	\Box (B) 1098-T (itemized statement from school, invoice, etc.)	
	\Box (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	ı
☐ (A) Purchase health insurance through the Marketplace (Exchange)	□ (A) 1095-A	1
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
 ☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender 	□ (A) 1099-C	
☐ (A) Have a loss related to a declared Federal disaster area	□ (A) 1099-A	ı
	☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit,	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year	ı
child tax credit, or American opportunity credit)	Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to	☐ Estimated tax payments	
ZUZ4 Taxes	☐ Last year's refund applied to this year	
	☐ Last year's return available	
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Taxpayer	Were you a re	sident of	Wisconsin for AL	L of 2024?	× Yes	☐ No
Information	Could another	person o	claim you as a de	pendent?	Yes	X No
Name			curity Number	Date of I		
POPPY SMALL		112-00		10/20/		
Spouse's name		Social Se	curity Number	Date of I	Birth	
Address	Apt#	City		State	Zip	
987 ORCHARD ST			RANITE Occupation	WI	54970 ne Number	
Occupation UNEMPLOYED		Spouses	Occupation		555-9999	
On December 31, 2024, were you Single If married, were you living with your spouse If widowed, date of spouse's death (mm/dd.) Are you (or your spouse) legally blind?	e at any time du	ring the la	Head of househors six months of the Spouse		dowed	☐ No
or permanently and totally disabled?	🗌 Тахра	yer	Spouse			
List your children that you consider depende is required for all dependents claimed.	nts and the na	mes of o	thers you provide	e support for	Social se	curity card
Name	Birt	th Date	Social Security Nun	nber Rela	tionship	Months Lived in Home
APPLE MANN	11/2	0/2009	212-00-0000	DAU	GHTER	12
ROSE MANN	11/1	6/2010	312-00-0000	DAU	GHTER	12
CHERRY MAN	12/2	20/2008	412-00-0000	DAU	GHTER	12
Does taxpayer qualify for: ▶ Dependent care c	redit (DC)?	Yes X	No ► Earned	l income credi	t (EIC)? X	Yes No
Check the box next to all types of income y	ou received i	n 2024:			Num	ber of W-2s
⊠ Wages W-2	Capita	al gain 10	99B		1	
Interest 1099INT		istributior				
∑ Dividends 1099DIV			y 1099R, RRB-1 0		99R	
State tax refund 1099G	<u>=</u>		Comp 1099G – A	lways needed		
Alimony - date of divorce	_	•	1099SSA			
Self-Employment (Schedule C-EZ)	X Other	Income	PRIZE			
Adjustments to Income:			_			
Contributions made to an IRA during 2024 \$			Roth	Regular		
Student loan interest paid in 2024 \$			\$2,500 Ma			
Child care expenses paid in 2024 \$				you worked		r work.
Name of provider				curity or FEI		
College tuition paid in 2024				nust complete must provide		
Did you receive a 1095-A, 1095-B, 1095-C				Yes	X No	
Will you be claiming any Medical expenses or 0	Charitable Cont	ributions f	or 2024?	X Yes	No If Yes	s, complete dule A worksheet.
Did you own your home during 2024?				Yes	No If Ye.	s, complete edule A worksheet.
Did you participate in the first time homebuyer's	s program?			Yes	× No	
Did you make any qualified residential energy in	mprovements to	your res	idence in 2024?.	Yes	X No If Ye	s, complete 1 5695.
Did you make estimated tax payments in 2024?	Federal	l		☐ WI	State	

Wisconsin Income Tax Return Information

1.	Health insurance paid during 2024 (Post-Tax)	.\$2,100.00	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	.\$	(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	» \$	(if Yes, line 4, WI Form 1, \$7,333 max)
4.	Rent paid during 2024	.\$ 7,410.00	(line 13a)
	Was heat included in rent? X Yes No		(
5.	Property taxes paid in 2024	.\$	(line 13b)
6.	Amount purchased out of state where sales tax was not charged	.\$0.00	(line 20, WI Form 1)
7.	Are you claiming Homestead Credit? \overline{X} Yes $\overline{\ }$ No	.\$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered	on WI Schedule H	only.
	Federal/State Disability in your name (SSI)	. \$	(line 9b)
	Scholarships/fellowships/grants	. \$	(line 9h)
	VA Benefits (Military compensation)	. \$	(line 9h)
	Child Support	.\$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received	.\$	(line 9j)
	Kinship Care/Other public assistance	.\$	(line 9j)
	Do you want your refund electronically deposited in your bank account?	X Yes	☐ No
1	Name of Institution FIRST UNION BANK	Checking	★ Savings
F	Routing # 275898563 Account # 123456	37890	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- · All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

Thank you for letting us help you with your income taxes.

Come again next year.

22222	a Employee's social security number 112-00-XXXX	OMB No. 154	5-0008					
b Employer identification number	(EIN)		1 Wag	es, tips, other co	mpensation	2 Fed	eral income t	ax withheld
39-XXXXXXX				\$9,16	1.33		\$4	11.59
c Employer's name, address, and	I ZIP code		3 Soc	ial security wag	es	4 Soc	ial security ta	x withheld
ABC OF MADISON				\$9,78	1.99		\$4	90.08
2002 ATWOOD AVE			5 Me	dicare wages an	d tips	6 Med	licare tax wit	hheld
MADISON WI 53074				\$9,78	1.99		\$	98.06
MADIOON W 00074			7 Soc	ial security tips		8 Allo	cated tips	
d Control number			9			10 Dep	endent care	benefits
e Employee's first name and initia	al Last name	Suff.		nqualified plans		12a S D	\$62	20.66
987 ORCHARD ST REDFRANITE WI 54970			13 State	tory Retirement byee plan	Third-party sick pay	12b DE) \$11,i	200.96
			14 Oth	er		12c	1	
						12d	Ī	
f Employee's address and ZIP co	de							
5 State Employer's state ID num WI 036-XXXXXXXX		17 State incom \$225		18 Local wage	es, tips, etc.	19 Local in	ncome tax	20 Locality na
'		1						İ
W-2 Wage ar	nd Tax Statement	202	•		epartment o	f the Treasu	ıry-Internal	Revenue Serv

Form W=Z Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

Form **1099-DIV** (Rev. 1-2024)

2024

	□ VOID □ CORRE	CTED				
PAYER'S name, street address, city of or foreign postal code, and telephone	r town, state or province, country, ZIP no.	1 Unemploy	ment compensation			01
PO BOX 7945	WORKFORCE DEVELOPMENT	Ψ	6125 ocal income tax	Form 1099- (Rev. March 2024)		Certain Government
MADISON WI 53707		refunds,	credits, or offsets	For calendar year	1	Payments
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 am	ount is for tax year	4 Federal income ta	x withheld	Copy 1
39-XXXXXXX	122-00-XXXX			\$	210	
RECIPIENT'S name		5 RTAA pa	yments	6 Taxable grants		For State Tax
POPPY SMALL		\$		\$		Department
POPPI SWALL		7 Agricultu	re payments	8 Check if box 2 is		
Street address (including apt. no.)		\$		trade or business income		
987 ORCHARD ST		9 Market g	ain			
City or town, state or province, count	ry, and ZIP or foreign postal code	\$				
REDGRANITE WI 54970		10a State	10b State identifica	ation no. 11 State income	tax withheld	
Account number (see instructions)		WI	036-XXXXXXX	xxxx \$	110	
				\$		
Form 1099-G (Rev. 3-2024)	www.irs.gov/Forn	n1099G		Department of the	Treasury -	Internal Revenue Service

☐ VOID ☐ CORRECTED 1a Total ordinary dividends PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Form **1099-DIV** Dividends and FIRST UNION BANK 2345 1ST UNION ST MADISON WI, 53704 **Distributions** 1b Qualified dividends (Rev. January 2024) For calendar year 2024 2345 2a Total capital gain distr. Copy 1 2b Unrecap. Sec. 1250 gain \$ For State Tax PAYER'S TIN BECIPIENT'S TIN 2c Section 1202 gain 2d Collectibles (28%) gain Department 39-XXXXXXX 212-00-XXXX 2e Section 897 ordinary dividends 2f Section 897 capital gain RECIPIENT'S name 3 Nondividend distributions 4 Federal income tax withheld POPPY SMALL Section 199A dividends 6 Investment expenses Street address (including apt. no.) 7 Foreign tax paid 8 Foreign country or U.S. possession 987 ORCHARD ST City or town, state or province, country, and ZIP or foreign postal code 9 Cash liquidation distributions 10 Noncash liquidation distribution **REDGRANITE WI 54970** 11 FATCA filing 12 Exempt-interest dividends 13 Specified private activity bond interest dividends 115 Account number (see instructions) 15 State identification no. 16 State tax withheld

www.irs.gov/Form1099DIV

EXR-3.6 EXR-3.X

Department of the Treasury - Internal Revenue Service

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ

- Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



	nter (Claimant) – Enter Social Security Nu				
`	gal last name	Legal first name	M.I.	Social security r	
	MALL	POPPY			00-0000
	dress of rental property (property must be in Wisconsin)	City		State Zip	
9	87 ORCHARD ST	REDGRANITE		WI 549'	70
	ne you actually lived at this address in 2024 F	$\mathbf{rom} \frac{0}{M} \frac{1}{M} \frac{0}{D} \frac{1}{D} 20$	024 то	$\frac{1}{M} \frac{2}{M} \frac{3}{D} \frac{1}{D}$	_ 2024
If y	NOT sign your rent certificate. our landlord won't sign, complete fields above a	nd below and lines 1 to	8, attach rent v	erification (se	e instructions), and
	ndlord or Authorized Representative me of property owner			Telephone num	hor
	ADGER ENTERPRISES	City		(608) 555 State Zip	0-1234
	23 CAMP RANDALL RD	MADISON		WI 537	13
			0.4		
1	Is the rental property a long-term care facility,				
	Is the above rental property subject to proper		2a <u>√</u> Y	es No)
b	If 2a is "No" and you are a sec. 66.1201 munic that makes payments in lieu of taxes, check h		2b		
3	Is this certificate for rent of a mobile/manufac	tured: a Home?	3a Y	′es ✓ No)
		b Home site/Lot	:? 3b , , Y	′es , √ , No)
С	Mobile or manufactured home taxes or munic you collected from this renter for 2024	ipal permit fees			
4a	Total rent collected for this rental unit for 2024 - do ernmental agency, Wisconsin rental assistance pr				7140.00
b	If monthly rent paid didn't change during 2	2024, enter monthly re	nt paid	4b	595. 0 0
	If monthly rent changed during 2024, enter rent				
·	Jan00 Feb00			.00	poone or late roos.
	May				
	Sept00 Oct00	-			
5a	Number of occupants in this rental unit – do N	IOT count spouse or chi	ildren under 18		5a <u> </u>
b	Renters , if line 5a is more than 1, did each occupa expenses? (if no, complete shared living expe	nt pay an equal share of li nses schedule on page	ving 2) 5b Y	′es No)
6	This renter's share of total 2024 rent			6	7140.00
7	Value of food and services provided by landlo	rd (this renter's share)		7	.00.
8a	Rent paid for occupancy only – Subtract line 7	7 from line 6		8a	7140.00
b					
l ce	rtify that the information shown on this rent certific				
	nature (by hand) of landlord or authorized representative	Date	Print name (must r		widage.
	BUCKY BADGCR	03/01/2025	BUCKY BA	DGER	
I-017	7 7 -	L	I .		

2024 Rent Certificate	Renter's name	SMALL	POPPY	Renter's SSN	112-00-0000	Page 2 of 2
	Address of	f rental property				
	987 01	RCHARD ST				

■ Shared Living Expenses Schedule - To be completed by renter only if line 5b on page one is "No."

Step 1: List name(s) of other occupants:

Step 2: List the total amount (not the monthly amount) of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses		Total Paid by All Occupants		Amount You Paid	
Rent	1a)	.00	1b)		.00
Food	2a)	.00	2b)		.00
Utilities	3a)	.00	3b)		.00
Other	4a)	.00	4b)		.00
Total	5a)	.00	5b)		.00

Step 3 : Using the amounts listed in Step 2, compute your allowable
rent paid for occupancy only:

1 Total rent paid (line 1a)	1	.00
2 Shared living expenses you paid (line 5b) 2	.00	
3 Total shared living expenses (line 5a) 3	.00	
4 Divide line 2 by line 3. Fill in decimal amount	4	
5 Multiply line 1 by line 4	5	.00
6 Value of food and services provided by landlord (line 7 of page 1)	6	.00
Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is "No." All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do not complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 2024. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

EXR-4: Red and White Wiworks Interview Notes

Red Wiworks (SSN: 339-00-XXXX) is a grocery store produce manager and his spouse, White Wiworks (SSN: 338-00-XXXX), is a stay-at-home parent. They live with their two children, Green (SSN: 388-00-XXXX) and Gold (SSN: 399-00-XXXX). Red has income from his grocery store job in the form of a W-2. He also received Wisconsin Works (W-2) payments as follows:

- January \$200
- February \$0
- July \$650
- August \$100
- November \$40
- November \$5

Red and White paid \$1,075 per month for rent with heat not included. When asked how they pay such a high rent on a lower income, they inform you they supplement their income when needed from savings as well as Gold is receiving \$945 per month in supplemental security income (SSI). If they get a refund, they would like to direct deposit the entire amount.

Knowledge Questions

Question 1: Red's Wisconsin Works payments do not affect the homestead credit because they are non-taxable.

True

False

Question 2: Gold's SSI needs to be added to household income for homestead credit.

True

False

Question 3: What do you need to do about the income/rent ratio?

- a) Nothing needs to be added in the tax return regarding this.
- b) Ask Red and White how they can pay such a high rent on a lower income.
- c) Add a note to homestead credit indicating how they are paying the rent with lower income.
- d) Both b and c.

Question 4: Your property taxes or rent will only be reduced by one-twelfth for each month you receive \$400 or more of Wisconsin Works or county relief payments.

True

False

Find the software's tax form answer key on DOR website's Volunteers/Coordinators - Tax Assistance Programs page.

EXR-4.X EXR-4.0

Form 13614-C (November 2024)			Intake/II	Department of the Treasury - Internal Revenue Service	he Treasi	ury - Internal Re	evenue Se y Rev	rice /iew Sh	eet				OMB Number 1545-1964	nber 164
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	Forms W-2, ITIN letters fr driver's licen	1099, 1098, 109 or all persons or ise) for you and	95. your tax retu your spouse	E		Complete parameters You are resimple information.	lete pageere responsation.	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	rm. formation ! IRS-cert	on your r	etum. P	rovide cor	mplete and	accurate
Volunteers are trained to provide high quality ser	to provide	high quality se		vice and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov	nest eth	ical standar	ds. To re	sport unethic	cal beha	vior to th	e IRS,	email us	at ts.volta	x@irs.gov
Your first name (pronouns, optional) RED	ns, optional)	M.I.	Last name WIWORKS	~ v		× //	Your date of birth 7/26/1986	of birth	Your job title PRODUCE N	Your job title PRODUCE MANAGER	VAGER			
Spouse's first name (pronouns, optional) WHITE	onouns, opti	ional) M.I.	Last name WIWORKS	* N		<u>'</u> S	Spouse's (6/25/1986	Spouse's date of birth 6/25/1986	Spouse STAY	Spouse's job title STAY AT HOME	0 m			
Mailing address				Apt #	#	City	<			ω >	State WI		ZIP code 54982	<u>o</u>
Your telephone number 555-555-1111		Spouse's telep 555-555-1111	phone number	er Email		address (optional)	(Je		Did you	live or ×	work in t	two or mo	Did you live or work in two or more states in 2024 ☐ Yes ※ No	in 2024
Check if you or your spouse were in 2024:	pouse were	in 2024:				Legally blind	٦			>	You	Spc	Spouse	8
A U.S. citizen		× You	×	Spouse	8	Totally and	l perman	Totally and permanently disabled	ø	<i>≻</i> □□	You	. Sp.		
In the U.S. on a visa		□ You		Spouse × I	9	Issued an i	identity p	Issued an identity protection PIN (IPPIN)	NIddi) N		You	Spc □	Spouse	% ×
A full-time student		□ You		×	No	Owners or	holders	Owners or holders of any digital assets	assets	≻	You	Spc	Spouse	%
If due a refund, how would you like your refund	ould you like	your refund				If you have	e a bala	If you have a balance due, how would you like to make your payment	w would	you like t	to make	your pa	yment	
Direct deposit		□ Check	ck by mail			☐ Bank account	ccount				SS.gov	IRS.gov Direct Pay	ay	
☐ Split refund between accounts	n accounts	□ Other	Jé.			☐ Set up i	installme	Set up installment agreement	¥	≥ X	Mail pay	payment to IRS	RS	
Would you like to receive written communications from the IRS in a language other than English	e written cor	mmunications	from the IRS	in a language	e other	than English	_			>	You	ods	Spouse	N ×
What language			1											
Would you like information on how to vote and/or how to register to vote	on on how t	o vote and/or	how to regist	er to vote						٦ ٨	Yes	No No		
Would you, or your spouse if married filing jointly, lik	use if marrie	d filing jointly,	like \$3 to go	e \$3 to go to the Presidential Election Campaign Fund	ential El	lection Camp	oaign Fu	pu		>	You	⊃ Spc	Spouse	No ×
As of December 31, 2024, what was your marital status Never Married	24, what was	s your marital statu	status ried	If married	, were	If married, were you married for all of 2024	for all of	2024		×	Yes	≥		
		Did	you live with	Did you live with your spouse during any part of the last six months of 2024	during a	iny part of th	ne last si	\(months of \(\)	2024	×	Yes	8 □		
☐ Divorced		☐ Leg	ally Separat	Legally Separated but not Divorced	vorced	_				>	Widowed	ō		
Date of final decree		Date	of separate	Date of separate maintenance decree	decree					>	ear of s	Year of spouse's death	death	
To be completed by certified volunteer. Can anyone else claim the taxpayer or spouse on their tax return	rtified volu	ınteer: Can an	yone else ck	aim the taxpay	er or s	pouse on the	əir tax re	turn		_	Yes	№		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	everyone w	tho lived with y	ou last year (except ve with you last year.	(except your		Answer Yes or No (Y/N)	res or No	(N/V) c		To be c	omplet (Ye	oleted by ce (Yes, No, or	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you Number of (child, parent, none, months live etc.) 2024	.⊑ ₽.⊑	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and lss permanently IPI disabled	Issued Qualifying IPPIN child or relative of any other person	_	on n neir sort	This person had person	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
GREEN WIWORKS	12/23/16	SON	12	S	Y	Y	Y	N	Z	N	Z	Y	Y	Y
GOLD WIWORKS	12/15/17	DAUGHTER	12	S	Y	Ā	Y	Y	z	Z	z	Y	Y	Y
Catalog Number 52121E					WW	www.irs.gov						Form 1	3614-C	Form 13614-C (Rev. 11-2024)

EXR-4.1 EXR-4.X

		Page 2
Income: Answer the following questions on the left side of this p	ne left side of this page. Check only the boxes that apply to you and/or your spouse.	e.
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included Notes/Comments	d Notes/Comments
oxdots (B) Wages as a part-time or full-time employee	(B) W-2s #	
How many jobs 1		
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	I
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	I
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	1 1
☐ (B) Unemployment benefits	# (B) 1099-G	1 1
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	I
	☐ (B) Itemized last year ☐ Yes ☐ No	I
☐ (B) Interest or dividends (bank account, bonds, etc.)	# VI099-INT # # TN1999-DIV #	1 1
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return $\ \square$ Yes $\ \square$ No	☐ Capital loss carryover ☐ Yes ☐ No	I
☐ (B) Alimony	☐ (B) Alimony \$	I
	Excluded from income	I
☐ (A/M) Income from renting out your house or a room in your house	(A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	-
If yes, and you use the awelling unit as a personal residence and rent it for fewer than 15 days \Box Yes \Box No	☐ Rental expense \$	
☐ Income from renting personal property such as a vehicle		I
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
(A) Payments for contract or self-employment work	☐ (A) Schedule C	I
Did you report a loss on last year's return	□ 1099-MISC #	
	□ 1099-NEC #	I
	# 1099-K	I
	☐ Other income reported elsewhere	
	□ Schedule C expenses \$	
 ☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	 ☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) 	l <u>-</u>
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

EXR-4.X EXR-4.2

က
Φ
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о_

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.	ne left side of this page. Check only the boxes that apply to you	and/or your spouse.
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	# # #	
\Box (A) Taxes: state, local, real estate, sales, etc.		I
☐ (A) Medical, dental, prescription expenses	\Box (B) Standard deduction \Box (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	□ (B) 1098-E	
☐ (B) Child and dependent care	(B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$	
	Adjustment to income	ı
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	☐ (B) Taxable scholarship income	
(technical school, college, job related, etc.)	\square (B) 1098-T (itemized statement from school, invoice, etc.)	
	$\ \square$ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
(A) Purchase health insurance through the Marketplace (Exchange)	□ (A) 1095-A	
 ☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) 	☐ (B) Energy efficient home improvement credit	I
 □ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender 	□ (A) 1099-C	ı
☐ (A) Have a loss related to a declared Federal disaster area	□ (A) 1099-A	
	☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit,	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year	
child tax credit, or American opportunity credit)	Year disallowed Reason	ļ
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to	☐ Estimated tax payments	
ZUZ4 taxes	☐ Last year's refund applied to this year	
	☐ Last year's return available	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

EXR-4.3 EXR-4.X

Taxpayer Wer	e you a res	ident of	Wisconsin for ALL of	of 2024?	X Yes	☐ No	
Information Cou	Could another person claim you as a dependent?					X No	
Name		Social Se	ecurity Number	Date of	Birth		
RED WIWORKS		339-00		07/26/			
Spouse's name WHITE WIWORKS		338-00	ecurity Number		Date of Birth 06/25/1986		
Address	Apt#	City	-0000	State	Zip		
10 LAMBEAU WAY	12	WAUT	OMA	WI	54982		
Occupation			Occupation		ne Number		
PRODUCE MANAGER		STAY	AT HOME	(555)	555-1111		
On December 31, 2024, were you Single	X Married	_	Head of household		dowed		
 If married, were you living with your spouse at a 	ny time duri	ng the la	ast six months of the	year?	X Yes	☐ No	
 If widowed, date of spouse's death (mm/dd/yyyy 	')						
Are you (or your spouse) legally blind?	Taxpay	er 🗌	Spouse				
or permanently and totally disabled?	Taxpay	er 🗌	Spouse				
List your children that you consider dependents a is required for all dependents claimed.	and the nar	nes of o	thers you provide su	upport for	Social s	ecurity card	
Name	Birth	Date	Social Security Number	r Rela	tionship	Months Lived in Home	
GREEN WIWORKS	12/23	/2016	388-00-0000	S	ON	12	
GOLD WIWORKS	12/15	5/2017	399-00-0000	DAU	GHTER	12	
Does taxpayer qualify for: ▶ Dependent care credit of Check the box next to all types of income your			No ► Earned ind	come credi		Yes No	
		gain 10	99B				
Interest 1099INT		-	ns 1099R		<u>1</u>		
Dividends 1099DIV			y 1099R, RRB-1099	RRR-109	19R		
State tax refund 1099G	_		Comp 1099G – Alw a				
Alimony - date of divorce		-	1099SSA	.,0			
Self-Employment (Schedule C-EZ)		ncome					
Adjustments to Income: Contributions made to an IRA during 2024 \$			Roth	Regular			
Student loan interest paid in 2024\$			\$2,500 Max	_ rtogulai			
Child care expenses paid in 2024\$			Paid while yo	u worked (or looked fo	or work	
			Social Secur			or work.	
Name of provider College tuition paid in 2024			Preparer mus	-		3	
College tuttori paid ili 2024			Taxpayer mus				
Did you receive a 1095-A, 1095-B, 1095-C				Yes	X No		
Will you be claiming any Medical expenses or Charit	table Contri	butions f	for 2024? [Yes	X No Sche	s, complete edule A worksheet.	
Did you own your home during 2024?					NO Sch	es, complete edule A worksheet.	
Did you participate in the first time homebuyer's prog	_		_	_	X No		
Did you make any qualified residential energy impro		your res	idence in 2024?.		Fori	es, complete n 5695.	
Did you make estimated tax payments in 2024?	Federal			WI	State		

EXR-4.X EXR-4.4

Wisconsin Income Tax Return Information

1.	Health insurance paid during 2024 (Post-Tax)	.\$	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024		(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes No Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.		(if Yes, line 4, WI Form 1, \$7,333 max)
4.	Rent paid during 2024	. \$ 12,900.00	(line 13a)
-	Was heat included in rent? Yes No	*	(
5.	Property taxes paid in 2024	. \$	(line 13b)
	for a credit regardless of whether they are claiming Homestead credit.		
6.	Amount purchased out of state where sales tax was not charged	. \$10.00	(line 20, WI Form 1)
7.	Are you claiming Homestead Credit? Yes No	. \$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered o	n WI Schedule H	only.
	Federal/State Disability in your name (SSI)	. \$	(line 9b)
	Scholarships/fellowships/grants	. \$	(line 9h)
	VA Benefits (Military compensation)	. \$	(line 9h)
	Child Support	. \$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive 8 Amount received	.\$ 995.00	(line 9j)
	Kinship Care/Other public assistance		(line 9j)
	Do you want your refund electronically deposited in your bank account?	X Yes	☐ No
١	Name of Institution MY BANK	Checking	
F	Routing # 96325874 Account # 1234567	7890	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

EXR-4.5 EXR-4.X

55555	a Employee's social security number 339-00-XXXX	0140111111111				
b Employer identification number	(EIN)		1 Wag	ges, tips, other compensation	2 Federal income to	
39-XXXXXXX				\$12,125.66	\$19	95.14
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security ta	x withheld
Blu's Grocery				\$12,125.66	\$42	29.89
810 Orange Street			5 Me	dicare wages and tips	6 Medicare tax with	nheld
Wautoma, WI 54982				\$12,125.66	\$19	98.66
			7 Soc	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care I	benefits
e Employee's first name and initia	al Last name	Suff.	11 No	nqualified plans	12a	
RED WIWORKS					a e	
10 LAMBEAU WAY #12 WAUTOMA WI 54982			13 Statu	utory Retirement Third-party loyee plan sick pay	12b	
			14 Oth	er	12c	
					12d	
f Employee's address and ZIP co	de					
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
WI 123456789	\$12,125.66	\$106	.26			

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

EXR-4.X EXR-4.6

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ

- Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.
- · Only attach rent certificate if filing a homestead credit claim



■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.

Legal last name	Legal first name	M.I.	Social	security number
WIWORKS	RED			339-00-0000
Address of rental property (property must be in Wisconsin)	City		State	Zip
10 LAMBAEU WAT APT 12	WAUTOMA		WI	54982

Time you actually lived at this address in 2024 From $\frac{0}{M}\frac{1}{M}\frac{0}{D}\frac{1}{D}$ 2024 To $\frac{1}{M}\frac{2}{M}\frac{3}{D}\frac{1}{D}$ 2024

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here.

■ Landlord or Authorized Representative

Name of property owner		
	(555) 555-5555
City	State	Zip
WAUPACA	WI	54981
	City	City State

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? 1 ____ Yes ___ No
- 2a Is the above rental property subject to property taxes? 2a ✓ Yes ____ No
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a ____ Yes _✓_ No
 - b Home site/Lot? 3b ____ Yes _✓_ No
- 4a Total rent collected for this rental unit for 2024 do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees 4a 12900.00
- b If monthly rent paid didn't change during 2024, enter monthly rent paid 4b ______ 1075.00
- c If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.

Jan	.00	Feb.	.00	Mar.	.00	Apr.	.00
May _	.00	June	.00	July	.00	Aug.	.00
Sept	.00	Oct.	.00	Nov.	.00	Dec.	.00

- **5a** Number of occupants in this rental unit do NOT count spouse or children under 18 **5a** 1
- **b** Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) **5b** _____ No

- I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative	Date	Print name (must match signature)
Violst Landlord	03/05/2025	VIOLET LANDLORD

I-017i

2024 Rent Certificate	Renter's name WIWORKS	Renter's SSN 339-00-0000	Page 2 of 2
	Address of rental property		
	10 LAMBAEU WAT APT 12		

■ Shared Living Expenses Schedule – To be completed by renter only if line 5b on page one is "No."

Step 1: List name(s) of other occupants:

Step 2: List the total amount (not the monthly amount) of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses		Total Paid by All Occupants	Amoui You Pa	
Rent	1a)	.00	1b)	.00
Food	2a)	.00	2b)	.00
Utilities	3a)	.00	3b)	.00
Other	4a)	.00	4b)	.00
Total	5a)	.00	5b)	.00

Step 3: Using the amounts listed in Step 2, compute your allowable
rent paid for occupancy only:

1	Total rent paid (line 1a)	1	.00
2	Shared living expenses you paid (line 5b) 2	.00	
3	Total shared living expenses (line 5a) 3	.00	
4	Divide line 2 by line 3. Fill in decimal amount	4	_
5	Multiply line 1 by line 4	5	.00
6	Value of food and services provided by landlord (line 7 of page 1)	6	.00
7	Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is "No." All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do **not** complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 2024. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

EXR-5: Football Sunday Interview Notes

Football Sunday does not have her Social Security card with her; however, you can use her Form SSA-1099 form. She lived in Wisconsin all year. She received Social Security disability income (see Form SSA-1099), and federal and Wisconsin supplemental security income (SSI). Since no information forms are provided for SSI, Football provided a copy of her bank statements showing the ACH deposits for federal and state SSI.

Knowledge Questions

Question	1:	Where	will	you	enter	Foot	ball's	SSI	pay	yment	ts?
----------	----	-------	------	-----	-------	------	--------	-----	-----	-------	-----

- a) There is no entry for SSI payments Gail received because they are non-taxable.
- b) On Wisconsin homestead Schedule H household income.
- c) On federal Form 1040 or 1040-SR.
- d) Both b and c.

Question 2: Football	can e-file onl	y her Wisconsin	return.
-----------------------------	----------------	-----------------	---------

True

False

Question 3: Only rent paid for a homestead subject to property taxes may be claimed for homestead credit unless the property is owned and operated by a municipal housing authority created under sec. 66.1201, Wis. Stats., that makes payments in lieu of property taxes.

True

False

Question 4: What effect do Football's post-tax medical premiums have on the Wisconsin return?

- a) The medical premiums reduced the amount of homestead household income.
- b) The medical premiums can be taken as a Schedule SB, line 6, WI subtraction.
- c) The medical premiums can be taken on Schedule H, line 8c, medical and long-term care insurance subtraction.
- d) Since Football's only income is SSDI and SSI which is not taxable to Wisconsin, she does not have any income to subtract the medical premiums from and they have no effect.

Question 5: Football's homestead credit needs a statement attached regarding her disability because she has no earned income.

True

False

Form 13614-C		-	-	Department of the Treasury - Internal Revenue Service	ne Treasu		Revenue Ser	vice	***			0	OMB Number	ber 14
(November 2024)		_	III (ave/III	are/iiitei view ailu	ם		יא עבי	duality heview offeet	ופפו					
You will need: • Tax Information such as	; Forms W-2, 1099	, 1098, 109				Comp You a	lete pages re respons	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate	orm. nformation	on your re	turn. Pro	vide compl	ete and a	ccurate
 Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	ITIN letters for all driver's license) for	persons on or you and	your tax retur your spouse	E		inform • If you	information. If you have ques	information. If you have questions, ask the IRS-certified volunteer preparer.	ne IRS-certii	ied volun	teer prepa	arer.		
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us	to provide high	quality se	rvice and up	hold the high	est eth	ical standa	rds. To re	port uneth	ical behav	ior to th	e IRS, en	nail us at	ts.volta	at ts.voltax@irs.gov
Your first name (pronouns, optional) SUNDAY	ns, optional)	M.	Last name FOOTBALI	ب ا		<u>≻ 4</u>	Your date of birth 4/20/1940	of birth	Your job title RETIRED	title D				
Spouse's first name (pronouns, optional)	onouns, optional)	Σ -:	Last name			0)	ponse's o	Spouse's date of birth		Spouse's job title				
Mailing address				Apt #	#	City	N			Sta	State		ZIP code	
Your telephone number		use's tele	Spouse's telephone number	<u> </u>	ail addro	address (optional)	al)		Did you	live or wo	ork in tw	Did you live or work in two or more states in Yes ⊠ No	states i	2024 ר
Check if you or your spouse were in 2024:	pouse were in 2	024:				Legally blind	pu			× 	You	Spouse	E e	%
A U.S. citizen	_	No.		Spouse	9	Totally an	d perman	Totally and permanently disabled	led	¥ □ □	You	Spouse		% [
In the U.S. on a visa		□ You		×	2	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IPPIN)		You	Spouse □	×	No [
A full-time student		□ You	ods □	×	9	Owners or	r holders	Owners or holders of any digital assets	al assets		You	□ Spouse	×	No I
If due a refund, how would you like your refund	ould you like your	. refund				If you hav	re a balar	If you have a balance due, how would you like to make your payment	y bluow wc	ou like t	o make)	our paym	ent	
Direct deposit		Chec	☐ Check by mail			☐ Bank account	ccount				S.gov D	IRS.gov Direct Pay		
☐ Split refund between accounts	n accounts	☐ Other	_			□ Set up	installme	Set up installment agreement	int	X	ail paym	Mail payment to IRS		
Would you like to receive written communications from the IRS in a language other than English	e written commu	nications 1	from the IRS	in a language	other t	than Englis	4			× □	You	Spouse □	ě	No [
What language														
Would you like information on how to vote and/or how	on on how to vot	e and/or h		to register to vote) 	Yes	o ×		
Would you, or your spouse if married filing jointly, like	use if married filin	ıg jointly, l	ike \$3 to go i	\$3 to go to the Presidential Election Campaign Fund	ential El	ection Cam	ıpaign Fuı	pu		× □	You	Spouse □	×	No [
As of December 31, 2024, what was your marital status Never Married	24, what was you	r marital statu	tatus ied	If married	, were)	If married, were you married for all of 2024	l for all of	2024		<i>></i> □	Yes	8 		
		Did you	ou live with	live with your spouse during any part of the last six months of 2024	during a	ny part of th	he last six	months of	2024	∑ □	Yes	% □		
☐ Divorced		☐ Legally		Separated but not Divorced	vorced					×	Widowed			
Date of final decree		_ Date of	of separate	separate maintenance decree	decree					۶	ear of sp	Year of spouse's death	ath	2000
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	rtified voluntee	r : Can an	yone else cla	im the taxpay	er or sp	onse on th	eir tax ret	turn) 	Yes	oN		
List the names below of everyone who lived with you last year (except spouse) AND anyone you supported but did not live with you last year.	everyone who livou subported but	ed with y did not liv	ou last year (e with you la	last year (except your vith you last year.		Answer	Answer Yes or No (Y/N)	(N/N)		To be co	empleted (Yes,	To be completed by certified volunteer (Yes, No, or N/A)	fied vol	ınteer
Name (first, last)	Date of birth Relation (mm/dd/yy) (child, p	Relationship to you (child, parent, none, retc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently lisabled	Issued Qualifying child or relative of any other person		c .= t	on had than 50 of ne	er(s) d an for son	Taxpayer(s) paid more than half the cost of maintaining a home for this person
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Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse	ige. Check only the boxes that apply to you and/or your spous	Page 2
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included Notes/Comments	d Notes/Comments
\square (B) Wages as a part-time or full-time employee	□ (B) W-2s #	
How many jobs		I
□ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	I
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
 □ (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
 ⋈ (B) Social Security or Railroad Retirement Benefits 	□ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	(B) 1099-G	
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	Í
	☐ (B) Itemized last year ☐ Yes ☐ No	I
☐ (B) Interest or dividends (bank account, bonds, etc.)	# VI099-DIVT # TNI-999-DIV #	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	I
Did you report a loss on last year's return	☐ Capital loss carryover ☐ Yes ☐ No	Ī
□ (B) Alimony	□ (B) Alimony \$	
	Excluded from income	
☐ (A/M) Income from renting out your house or a room in your house	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	
If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days $\hfill\square$ Yes $\hfill\square$ No	Rental expense	
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		
☐ (B) Gambling winnings, including lottery	□ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
☐ (A) Payments for contract or self-employment work	□ (A) Schedule C	I
Did you report a loss on last year's return	# 1099-MISC #	
	□ 1099-NEC #	
	H	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	 □ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) 	r
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Expenses and lax related Events. Answerine questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.	ne left side of this page. Check only the boxes that apply to you	and/or your spouse.
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	# # # # # # # # # # # # # # # # # # #	
☐ (A) Taxes: state, local, real estate, sales, etc.		1
⋈ (A) Medical, dental, prescription expenses	\square (B) Standard deduction \square (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	□ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	I
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$	I
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$	1
	Adjustment to income	I
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
$\ \ \Box$ (B) You or someone in your family took educational classes	☐ (B) Taxable scholarship income	
(technical school, college, job related, etc.)	\square (B) 1098-T (itemized statement from school, invoice, etc.)	
	\Box (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	1
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	I
(A) Purchase health insurance through the Marketplace (Exchange)	□ (A) 1095-A	ı
 ☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) 	☐ (B) Energy efficient home improvement credit	I
 ☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender 	□ (A) 1099-C	ı
☐ (A) Have a loss related to a declared Federal disaster area	□ (A) 1099-A	I
	☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit,	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year	1
child tax credit, or American opportunity credit)	Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
(B) Make estimated tax payments or apply last year's refund to	☐ Estimated tax payments	
2024 taxes	☐ Last year's refund applied to this year	
	☐ Last year's return available	
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Taxpayer	Were you a res	ident of Wis	sconsin for ALL of	2024?	Yes	☐ No
Information	Could another	person clair	n you as a depend	dent?	Yes	X No
Name		Social Security		Date of B		
FOOTBALL SUNDAY		500-00-000		04/20/		
Spouse's name		Social Security	y Number	Date of B	irth	
Address	Apt#	City	AANI	State	Zip	
567 PEYTON STREET Occupation	18	SHEBOYG Spouse's Occi		WI	53081 e Number	
RETIRED		Spouse's Occi	upation		99-9999	
On December 31, 2024, were you Single	e Married	d He	ead of household	X Wid	owed	
 If married, were you living with your spouse 			ix months of the ye	ar?	Yes	☐ No
 If widowed, date of spouse's death (mm/dd/ 	/yyyy) <u>05/31/20</u>	00				
Are you (or your spouse) legally blind?	_		oouse			
or permanently and totally disabled?	Taxpay	er 🗌 Sp	oouse			
List your children that you consider depende is required for all dependents claimed.	nts and the nar	nes of other	rs you provide sup	port for.	Social s	ecurity card
Name	Birth	Date Soc	cial Security Number	Relat	ionship	Months Lived in Home
Does taxpayer qualify for: ▶ Dependent care or	redit (DC)?	Yes No	► Earned inco	me credit	(EIC)?	Yes No
Check the box next to all types of income y	/ou received in	2024:			Num	ber of W-2s
Wages W-2	Capital	l gain 1099E	3			
Interest 1099INT		stributions 1				
Dividends 1099DIV		-	99R, RRB-1099, I		9R	
State tax refund 1099G	-	•	mp 1099G – Alway :	s needed		
Alimony - date of divorce	X Social	Security 109	99SSA			
Self-Employment (Schedule C-EZ)	Other I	ncome				
Adjustments to Income:						
Contributions made to an IRA during 2024 \$			Roth	Regular		
Student loan interest paid in 2024 \$			\$2,500 Max		u la alca d fa	
Child care expenses paid in 2024 \$			Paid while you			r work.
Name of provider			Social Securit	-		<u> </u>
College tuition paid in 2024 \$			Preparer must Taxpayer must			
Did you receive a 1095-A, 1095-B, 1095-C				Yes [X No	
Will you be claiming any Medical expenses or C	Charitable Contri	butions for 2	024?	Yes [X No Sche	s, complete dule A worksheet.
Did you own your home during 2024?				Yes	No If Ye	s, complete edule A worksheet.
Did you participate in the first time homebuyer's	s program?			Yes [X No	
Did you make any qualified residential energy in	mprovements to	your residen	nce in 2024? .	Yes [X No If Ye	s, complete 1 5695.
Did you make estimated tax payments in 2024?	P Federal			WI	State	

Wisconsin Income Tax Return Information

1.	Health insurance paid during 2024 (Post-Tax)	.\$2,508.00	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	.\$	_ (line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes No Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	\$	_ (if Yes, line 4, _ WI Form 1, \$7,333 ma)
4.	Rent paid during 2024	.\$3,370.00	(line 13a)
5.	Property taxes paid in 2024	.\$	_ (line 13b)
6.	Amount purchased out of state where sales tax was not charged	. \$0.00	(line 20, WI Form 1
7.	Are you claiming Homestead Credit? X Yes No	.\$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered of	on WI Schedule H	l only.
	Federal/State Disability in your name (SSI)	. \$4,569.00	(line 9b)
	Scholarships/fellowships/grants	. \$	(line 9h)
	VA Benefits (Military compensation)	. \$	(line 9h)
	Child Support	. \$	_ (line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received	.\$	_ (line 9j)
	Kinship Care/Other public assistance	.\$	_ (line 9j)
	Do you want your refund electronically deposited in your bank account?	X Yes	☐ No
١	Name of Institution FIRST CREDIT UNION	X Checking	Savings
F	Routing # 01234567 Account # 987654	321	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION. Box 2. Beneficiary's Social Security Number lox 1. Name FOOTBALL SUNDAY 500-00-XXXX Box 5. Net Benefits for 20XX/Box 3 minus Box 4 lox 3. Benefits Paid in 20 XX Box 4. Benefits Repaid to SSA in 20XX \$9,144,00 \$9,144,00 **DESCRIPTION OF AMOUNT IN BOX 3** DESCRIPTION OF AMOUNT IN BOX 4 aid by check or direct deposit Medicare Part B premiums deducted from your benefits **Total Additions** 3enefits for 20XX PAID BY CHECK OR DIRECT DEPOSIT \$6,636 Medicare Part B premiums deducted from your benefits: \$2,160 Box 6. Voluntary Federal Income Tax Withheld Medicare Prescription Drug Premiums (Part D) deducted from your benefits: \$348 Benefits for 20XX: \$9,144 Box 7, Address FOOTBALL SUNDAY 567 PEYTON ST APT 18 SHEBOYGAN, WI 53081 Box 9. Claim Number (Use this number if you need to contact SSA) DO NOT RETURN THIS FORM TO SSA OR IRS rm SSA-1099-SM (1-20XX)

EXR-5.6

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ

- Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



Leg	al last name	Legal first name	M.I.	Social s	ecurity nur	mber
	JNDAY	FOOTBALL			-	0-0000
	ress of rental property (property must be in Wisconsin)	City			Zip	
56	7 PEYTON ST APT 18	SHEBOYGAN		WI	53081	L
Tim	e you actually lived at this address in 2024 Fr	om $\frac{0}{M} \frac{1}{M} \frac{0}{N} \frac{1}{N} \frac{20}{N}$)24 то	$\frac{1}{M}\frac{2}{M}$	$\frac{3}{2} \frac{1}{2}$	2024
Do If yo	NOT sign your rent certificate. our landlord won't sign, complete fields above ar ck here			verificati	on (see	<i>instructions)</i> , and
	ndlord or Authorized Representative			Talanha	ne numbei	
	ne of property owner					
	HEBOYGAN HOUSING AUTHORITY Iress	City		State) 555- Zip	4444
6-	L3 WATERING ST	SHEBOYGAN		WI	' 5308	1
	Is the rental property a long-term care facility,		27 1			
	Is the above rental property subject to property		2a			
	If 2a is "No" and you are a sec. 66.1201 munici	•	24	103	140	
D	that makes payments in lieu of taxes, check he	ere	2b ✓			
3	Is this certificate for rent of a mobile/manufactor	ured: a Home?	3a	Yes ,	/ No	
		b Home site/Lot				
С	Mobile or manufactured home taxes or municipal	oal permit fees				
	you collected from this renter for 2024			;	3c	.00.
4a	Total rent collected for this rental unit for 2024 - do ernmental agency, Wisconsin rental assistance pro					3370.00
b	If monthly rent paid didn't change during 2	024, enter monthly re	nt paid		4b	.00
С	If monthly rent changed during 2024, enter rent p	paid for each month belo	w. Do not incl	ude secu	rity depo	osits or late fees.
	Jan210.00 Feb210.00	Mar. 275. 00	Apr.	275	.00	
	May 300.00 June 300.00	July 300.00	Aug.	325	.00	
		Nov. 125.00	_			
5a	Number of occupants in this rental unit – do No		_			5a 1
	Renters, if line 5a is more than 1, did each occupar			• • • • • • • • • • • • • • • • • • • •		
~	expenses? (if no, complete shared living exper	nses schedule on page	2) 5b	Yes _	No	
6	This renter's share of total 2024 rent				6	3370.00
7	Value of food and services provided by landlor	d (this renter's share)			7	.00
8a	Rent paid for occupancy only – Subtract line 7	from line 6			8a	3370.00
b	Was heat included in the rent?		8b 🗸	Yes _	No	
	rtify that the information shown on this rent certific		omplete to the	best of r	ny knowl	edge.
Sign	nature (by hand) of landlord or authorized representative	Date	Print name (mus		nature)	
1	JAMES WHATE	03/05/2025	JAMES W	HTTE		

I-017i

EXR-6: Fox Saturday Interview Notes

Fox F. Saturday (SSN: 119-00-XXXX) and her daughter, Yelena A. Saturday (SSN: 319-00-XXXX), lived in Wisconsin the entire year. Fox's boyfriend (Yelena's father) does not live with her, and he is not eligible to claim Yelena. Fox maintains the entire cost of the home. She reports receiving \$13,347 in tips last year, which are on her W-2. She has no other tips. Fox was laid off from Brettly's All-Nite Cafe and she collected unemployment. Yelena was in daycare while Fox worked. A statement of fees was provided. Both Fox and Yelena had BadgerCare for the entire year and the coverage was free. Fox would like to claim homestead credit, but her landlord won't give her a rent certificate. She completed the rent certificate and provided money orders for nine months of rent she paid in the tax year.

Knowledge Questions

Question 1: Can Fox receive homestead credit even if her federal adjusted gross income is more than \$24,679?

Yes No

Question 2: Does the child and dependent care credit have any effect on the homestead credit?

Yes No

Question 3: The amount of unemployment repaid for a prior year can be subtracted from the total amount of taxable unemployment received in the current tax year.

True False

Question 4: Since the landlord won't sign the rent certificate, Fox should do which of the following?

- a) Complete the renter section of rent certificate and check the box indicating the landlord will not sign the rent certificate.
- b) Provide proof of the rent such as front and back of a cancelled checks or money orders (copies will be sent with the rent certificate to Wisconsin Department of Revenue).
 - c) Complete the landlord section lines 1-8.
 - d) Sign the rent certificate at the bottom where the landlord would have signed.
 - e) All of the above.
 - f) a, b and c.

Question 4: The amount of non-taxable scholarship income does not affect the amount of allowable tuition and fees subtractions.

True False

Question 5: The amount of non-taxable scholarship income does not affect the amount of allowable tuition and fees subtractions.

True False

Question 6: The amount of non-taxable scholarship income does not need to be added for the homestead credit.

True False

Form 13614-C (November 2024)			Intake/In	Department of the Treasury - Internal Revenue Service ke/Interview and Quality Revie	ne Treası and	Iny - Internal Revenue Service	evenue Se Y Rev	≥	Sheet				OMB Number 1545-1964	nber 164
						(_		
You will need:	741	4000	L.			• Comp	lete page	Complete pages 1-6 of this form.	form.	9	40	1	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	7
 Tax information such as Forms W-z, 1089, 1089, 1089. Social Security cards or ITIN letters for all persons on your tax return 	Omis w-z, TN letters fo	i ugg, i ugo, i ug or all persons or	ອວ. ກ vour tax retui	_		rou are res	re respon ation.	rou are responsible for une information on your retain. Provide complete and accurate information.		or or yo	r emil. r	oo anioo i	ripiete arid	accurate
Picture ID (such as valid driver's license) for you and your spouse	Iriver's licen	ise) for you and	your spouse			• If you	have que	If you have questions, ask the IRS-certified volunteer preparer	ne IRS-c	ertified vo	lunteer pr	eparer.		
Volunteers are trained to provide high quality service	o provide l	high quality se	ervice and up	and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov	est eth	ical standaı	rds. To r	eport uneth	ical be	havior to	the IRS,	email us	at ts.volta	x@irs.gov
Your first name (pronouns, optional)	s, optional)	M.	Last name SATURDAY	X		> -	Your date of birth 11/16/1990	of birth	Your	Your job title WAITRESS				
Spouse's first name (pronouns, optional)	ouns, optic	onal) M.I.	Last name			S	pouse's	Spouse's date of birth		Spouse's job title	title			
Mailing address 2020 TOMORROW DR				Apt#	#	City					State		ZIP code	O O
Your telephone number 999-888-7777		Spouse's tele	Spouse's telephone number	er Email	ail addr	address (optional)	(JE		Did □	you live o	r work in No	two or m	Did you live or work in two or more states in ☐ Yes ☒ No	in 2024
Check if you or your spouse were in 2024:	ouse were	in 2024:				Legally blind	p				You	S	Spouse	No
A U.S. citizen		x You		Spouse	2	Totally and	d permar	Totally and permanently disabled	led		You	- & □		
In the U.S. on a visa		□ You		×	_S	Issued an	identity p	Issued an identity protection PIN (IPPIN)	NIV (IPP	□ <u>Ñ</u>	You	Sp		No No
A full-time student		no√ ×			٩ N	Owners or	holders	Owners or holders of any digital assets	al asse	SS.	You	dS □		No No
If due a refund, how would you like your refund	ld you like	your refund				If you hav	e a bala	If you have a balance due, how would you like to make your payment	ow won	ld you lik	te to mak	te your pa	ayment	
x Direct deposit		□ Che	Check by mail			☐ Bank account	ccount				IRS.gov	IRS gov Direct Pay	ay	
☐ Split refund between accounts	accounts	□ Other	je.			□ Set up	installme	Set up installment agreement	ent	×		Mail payment to IRS	IRS	
Would you like to receive written communications from the IRS in a language other than English	written cor	nmunications	from the IRS	in a language	e other	than English	١				You	Sp	Spouse	No No
What language			ı											
Would you like information on how to vote and/or how to	n on how to	o vote and/or l		register to vote							Yes	N ×		
Would you, or your spouse if married filing jointly, like \$3	e if married	d filing jointly,		to go to the Presidential Election Campaign Fund	ential El	ection Cam	paign Fu	pur			You	Sp	Spouse [No
As of December 31, 2024, what was your marital status Never Married Married	, what was	s your marital statu Married	status ried	If married	, were	If married, were you married for all of 2024	for all of	f 2024			Yes	□ No		
		Did	you live with	Did you live with your spouse during any part of the last six months of 2024	luring a	ny part of th	ne last si	x months o	f 2024		Yes	8 □		
☐ Divorced		☐ Leg	ally Separate	Legally Separated but not Divorced	vorced						Widowed	þə		
Date of final decree		Date	e of separate	Date of separate maintenance decree	decree						Year of	Year of spouse's death	death	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	tified volu	nteer : Can an	ıyone else cla	aim the taxpay	er or s	oouse on the	eir tax re	turn			Yes	oN □		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	veryone w supportec	ho lived with y d but did not liv	ou last year ve with you la	(except your st year.		Answer	Answer Yes or No (Y/N)	o (Y/N)		To be	comple (Y	oleted by certified (Yes, No, or N/A)	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last) Date (mm	Date of birth (mm/dd/yy) e	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued Colored and and and and and and and and and an	Qualifying Child or relative of rany other Eperson	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
YELENA SATURDAY 11/	11/15/2019 I	DAUGHTER	12	S	Y	Y	Y	z	z	Z	Z	Y	Y	Y
									1					
Catalog Number 52121E					W	www.irs.gov						Form 1	13614-C	Form 13614-C (Rev. 11-2024)

ncome: Answer the following questions on the left side of this pa	side of this page. Check only the boxes that apply to you and/or your spouse.	Page 2
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
☑ (B) Wages as a part-time or full-time employee	□ (B) W-2s #	
How many jobs 1		
□ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
 (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
(B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	
図 (B) Unemployment benefits	(B) 1099-G #	
(B) Refund of state or local income tax	☐ (B) Refund \$	
	☐ (B) Itemized last year ☐ Yes ☐ No	
X (B) Interest or dividends (bank account, bonds, etc.)		
(A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return	☐ Capital loss carryover ☐ Yes ☐ No	
☐ (B) Alimony	☐ (B) Alimony \$	
	Excluded from income	
(A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a nersonal residence and	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	
rent it for fewer than 15 days	☐ Rental expense \$	
☐ Income from renting personal property such as a vehicle		
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	
☐ (A) Payments for contract or self-employment work	☐ (A) Schedule C	
Oid you report a loss on last year's return	□ 1099-MISC #	
	□ 1099-NEC #	
	H 1099-K	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse	he left side of this page. Check only the boxes that apply to you a	Page 3 and/or your spouse.
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	(A) 1098	
\Box (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	\Box (B) Standard deduction \Box (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	□ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	I
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	ı
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$	ı
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$	I
	Adjustment to income	I
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	☐ (B) Taxable scholarship income	
(technical school, college, job related, etc.)	\Box (B) 1098-T (itemized statement from school, invoice, etc.)	
	\square (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	ı
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	I
☐ (A) Purchase health insurance through the Marketplace (Exchange)	□ (A) 1095-A	I
 ☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) 	☐ (B) Energy efficient home improvement credit	ľ
 □ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender 	□ (A) 1099-C	ľ
☐ (A) Have a loss related to a declared Federal disaster area	(A) 1099-A	I
	☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit,	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year	I
child tax credit, or American opportunity credit)	Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to	☐ Estimated tax payments	
ZUZ4 Taxes	☐ Last year's refund applied to this year	
	☐ Last year's return available	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

Taxpayer	Were you a	a resident of	Wisconsin for ALL of	2024?	X Yes	☐ No
Information	Could anot	ther person o	claim you as a depend	dent?	Yes	X No
Name			curity Number	Date of B		
FOX SATURDAY Spouse's name		119-00	-0000 ccurity Number	11/16/ Date of B		
Spouse's Harrie		Jocial Je	curry Number	Date of B	iii di	
Address	Apt #	City		State	Zip	
2020 TOMORROW DR	6	MADIS		WI	53704 e Number	
Occupation WAITRESS		Spouses	Occupation	'	888-7777	
On December 31, 2024, were you Single If married, were you living with your spouse	e at any time	arried	Head of household ast six months of the year		owed	☐ No
 If widowed, date of spouse's death (mm/do 			_			
Are you (or your spouse) legally blind?		xpayer	Spouse			
or permanently and totally disabled?		xpayer	Spouse			
List your children that you consider depende is required for all dependents claimed.	ents and the	names of o	thers you provide su	pport for.	Social s	ecurity card
Name		Birth Date	Social Security Number	Relat	ionship	Months Lived in Home
YELENA SATURDAY	1	1/15/2019	319-00-0000	DAUC	SHTER	12
Does taxpayer qualify for: ▶ Dependent care of	redit (DC)?	X Yes	No ▶ Earned inco	ome credit	(EIC)? X	Yes No
Check the box next to all types of income	you receive	ed in 2024:			Nun	nber of W-2s
⊠ Wages W-2	Ca	apital gain 10	99B		1	
X Interest 1099INT	☐ IR	A distributior	ns 1099R			
Dividends 1099DIV			y 1099R , RRB-1099 ,		9R	
State tax refund 1099G			: Comp 1099G – Alway	s needed		
Alimony - date of divorce	_	ocial Security				
Self-Employment (Schedule C-EZ)		her Income				
Adjustments to Income:			<u></u>			
Contributions made to an IRA during 2024	\$		Roth	Regular		
Student loan interest paid in 2024			\$2,500 Max			
Child care expenses paid in 2024	§4	,065.00	Paid while you	worked o	r looked fo	or work.
Name of provider HELPING HANDS			Social Securi	-		
College tuition paid in 2024	§6	5,698.00	Preparer must Taxpayer must			
Did you receive a 1095-A, 1095-B, 1095-C				Yes [X No	
Will you be claiming any Medical expenses or	Charitable C	ontributions f	for 2024?	Yes [X No If Ye	s, complete edule A worksheet.
Did you own your home during 2024?				Yes [es, complete edule A worksheet
Did you participate in the first time homebuyer	s program?			Yes [X No	
Did you make any qualified residential energy i	mprovement	ts to your res	idence in 2024?.	Yes [X No If Ye	es, complete n 5695.
Did you make estimated tax payments in 2024	? Eede	eral] WI	State_	

Wisconsin Income Tax Return Information

1.	Health insurance paid during 2024 (Post-Tax)	.\$		(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	.\$		(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? X Yes Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	5,		(if Yes, line 4, WI Form 1, \$7,333 max)
4.	Rent paid during 2024	.\$ 7	,300.00	(line 13a)
	• Was heat included in rent? ☐ Yes ☒ No	· ·		(
5.	Property taxes paid in 2024	.\$		(line 13b)
	Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.			
6.	Amount purchased out of state where sales tax was not charged	. \$		(line 20, WI Form 1)
7.	Are you claiming Homestead Credit? X Yes No	. \$		(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered	on WI Sche	dule H	only.
	Federal/State Disability in your name (SSI)	. \$		(line 9b)
	Scholarships/fellowships/grants	. \$1	,400.00	(line 9h)
	VA Benefits (Military compensation)			
	Child Support	. \$2	,400.00	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received	.\$		(line 9j)
	Kinship Care/Other public assistance	. \$		(line 9j)
	Oo you want your refund electronically deposited in your bank account?	Yes		⊠ No
١	lame of Institution	Check	king	Savings
F	Routing # Account #			

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- · Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

Thank you for letting us help you with your income taxes.

Come again next year.

25555	a Employee's social security number	OMB No. 154	5-0008			
b Employer identification number 39-XXXXXXX	(EIN)		100 MAG	iges, tips, other compensation 16,128.66	2 Federal income t	ax withheld 99.99
c Employer's name, address, and BRETTLY'S ALL-NIT	- Committee -		55 75.5	cial security wages 2,781.35	4 Social security ta \$2	x withheld 10.56
1614 ARGYLE WAY MADISON WI 53713			E 1000	edicare wages and tips 2,781.35	6 Medicare tax with \$2	hheld 01.69
			177 1009/1	cial security tips 13,347.31	8 Allocated tips	
d Control number			9		10 Dependent care	benefita
e Employee's first name and initia FOX SATURDAY 2020 TOMORROW DR A MADISON WI 53704		Suff.	13 Sta	onqualified plans tutory Retirement Third-party ployee plan sick pay	12a	
			14 Oth	ner	12c	
f Employee's address and ZIP co	de				6	
15 State Employer's state ID num WI 987654321	ber 16 State wages, tips, etc. \$16,128.66	17 State incon \$66		18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2024

Department of the Treasury-Internal Revenue Service

	□ V ⁽	OID [] CORRE	CTED			
PAYER'S name, street address, city or foreign postal code, and telephone		e or province,	country, ZIP	Payer's RTN (optional)	OM	1B No. 1545-0112]
OMRO STATE BANK					For	ո 1099-INT	Interest
4000 OSHKOSH ST OMRO WI 54963				1 Interest income	(Re	ev. January 2024)	Income
				\$ \$495	1	r calendar year 2024	
				2 Early withdrawal penalty			Copy 1
PAYER'S TIN	RECIPIEN*	T'S TIN		\$		\$15	
10-XXXXXXX		119-00-XXX	(X	3 Interest on U.S. Savings Box	nds and T	reasury obligations	For State Tax Department
				\$			
RECIPIENT'S name				4 Federal income tax withheld	5 Invest	tment expenses	1
FOX SATURDAY				\$	\$		1
				6 Foreign tax paid	7 Foreig	n country or U.S. territory	/
Street address (including apt. no.)				\$			1
2020 TOMORROW DR APT 6				8 Tax-exempt interest	9 Specifinteres	ied private activity bond st	
City or town, state or province, count	ry, and ZIP o	or foreign post	tal code	\$	\$		
MADISON WI 53704				10 Market discount	11 Bond	l premium	
			FATCA filing	\$	\$		
			requirement	12 Bond premium on Treasury obligations	13 Bond	premium on tax-exempt bond	1
				\$	\$		
Account number (see instructions)				14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
							\$
Form 1000-INT (Poy 1 2024)					Dame	turnest of the Turnessus.	Internal Develope Coming

EXR-6.6 EXR-6.X

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT PO BOX 123 MADISON WI 53703 PAYER'S TIN RECIPIENT'S TIN 39-XXXXXXX 119-00-XXXXX RECIPIENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 Account number (see instructions) 1 Unemployment compensation OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year 2024 7 Agriculture payments \$ S RTAA payments \$ S RTAA payments \$ Copy 1 For State Tax Department Y Agriculture payments \$ Check if box 2 is trade or business income Payments Pa		☐ VOID ☐ CORRE	CTED					
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT PO BOX 123 (Rev. March 2024) PAYER'S TIN RECIPIENT'S TIN 119-00-XXXX RECIPIENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 Account number (see instructions) \$ \$8,500 (Rev. March 2024) For calendar year 2024 4 Federal income tax withheld \$ 6 Taxable grants Fox samount is for tax year 4 Federal income tax withheld \$ 6 Taxable grants For State Tax Department 7 Agriculture payments \$ 8 Check if box 2 is trade or business income 9 Market gain 9 Market gain \$ 10b State identification no. 11 State income tax withheld 9 WI 987654321 \$ \$300			1 Unemploy	ment compensation				Cortain
PAYER'S TIN 39-XXXXXXX 119-00-XXXX RECIPIENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 RECIPIENT'S TIN 3 Box 2 amount is for tax year \$ 4 Federal income tax withheld \$ \$600 For State Tax Department For State Tax Department For State Tax Department 9 Market gain 9 Market gain 10a State 10b State identification no. 11 State income tax withheld WI 987654321 \$ \$300		WORKFORCE DEVELOPMENT	<u> </u>	-	l			
PAYER'S TIN 39-XXXXXXX 119-00-XXXX RECIPIENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 Account number (see instructions) RECIPIENT'S TIN 119-00-XXXX S Box 2 amount is for tax year 4 Federal income tax withheld \$ 6 Taxable grants	MADISON WI 53703				⊢ <u>`</u>			Payments
RECIPIENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 MADISON WI 53704 Account number (see instructions) S RTAA payments S RTAA payments S RTAA payments S Check if box 2 is trade or business income 9 Market gain 9 Market gain 10a State 10b State identification no. 11 State income tax withheld \$ 987654321 \$ 300			\$			2024		
RECIPIENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 Account number (see instructions) To RTAA payments S RTAA payments For State Tax Department For State Tax Department 10a State 10b State identification no. 11 State income tax withheld 10b State identification no. 11 State income tax withheld 10b State identification no. 11 State income tax withheld 10b State identification 11 S	PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amo	ount is for tax year	4 Fed	deral income tax v	vithheld	Conv 1
FOX SATURDAY \$ \$ \$ \$ Department 7 Agriculture payments 8 Check if box 2 is trade or business income 1	39-XXXXXXX	119-00-XXXX			\$		\$600	Сору і
FOX SATURDAY 7 Agriculture payments \$ Check if box 2 is trade or business income 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 Account number (see instructions) 9 Market gain \$ 10a State 10b State identification no. 11 State income tax withheld 9 87654321 \$ \$300 \$ 300	RECIPIENT'S name		5 RTAA pay	ments	6 Tax	xable grants		
Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 Account number (see instructions) 7 Agriculture payments \$ Check if box 2 is trade or business income 9 Market gain \$ 10a State 10b State identification no. 11 State income tax withheld 10b State income 11 State 11 Sta	FOY SATURDAY		\$		\$			Department
Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 Account number (see instructions) WI 987654321 \$ \$300	TOX SATURDAT		7 Agricultur	e payments				
City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704 Account number (see instructions) \$ 10a State 10b State identification no. 11 State income tax withheld	Street address (including apt. no.)		\$					
MADISON WI 53704 10a State 10b State identification no. 11 State income tax withheld Account number (see instructions) WI 987654321 \$ \$300	2020 TOMORROW ST APT 6		9 Market ga	iin				
Account number (see instructions) WI 987654321 \$ \$300 \$	City or town, state or province, country	y, and ZIP or foreign postal code	\$					
\$	MADISON WI 53704		10a State	10b State identifica	tion no.	11 State income ta:	x withheld	
	Account number (see instructions)		WI	98765432 ⁻	1	\$	\$300	
						\$		

Form **1099-G** (Rev. 3-2024)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

		ECTED		
FILER'S name, street address, city or foreign postal code, and telephone nu MATC 1234 COLLEGE WAY MADISON WI 53703		r 1 Payments received for qualified tuition and related expenses \$ \$6,698	OMB No. 1545-1574	Tuition Statement
			Form 1098-T	
FILER'S employer identification no.	STUDENT'S TIN	3		Copy B
39-XXXXXXX	119-00-XXXX			For Student
STUDENT'S name		4 Adjustments made for a	5 Scholarships or grants	This is invested
FOX SATURDAY		prior year	\$ \$1,4	This is important tax information and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amount	furnished to the IRS. This form
2020 TOMORROW DR APT 6		scholarships or grants for a prior year	in box 1 includes amounts for an	must be used to
City or town, state or province, countr	y, and ZIP or foreign postal code]	academic period beginning January-	complete Form 8863 to claim education
MADISON WI 53704		\$	March 2025	credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a graduate	10 Ins. contract reimb./refur	tax preparer or use it to prepare the tax return.
	half-time student	student	\$	

Form **1098-T**

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

DEPENDENT CARE SERVICES PROVIDED BY:

RECEIPT FOR PAYMENT OF DEPENDENT CARE SERVICES

(Please submit with a completed Dependent Care Claim Form)

Name:	Helping Hands		
Address:	956 Cheeser Street		
	Madison, WI 53704		
Tax ID N	umber (or Social Security Number):	39-XXXXXXX	
Dates Depend	dent Care Services Provided:	01/01/2024	_ to12/31/2024
Parent's Nan	ne: FOX SATURDAY		
Dependent's	Name: YELENA SATURDAY		
Dependent's	Name:		
Dependent's	Name:		
I certify tha	at I have provided the dependence received \$_4,065.00 ave provided.	ent care serv	vices described ayment for the
 Signature oj	f Daycare Provider Above	– <u>Date</u>	

EXR-6.6 EXR-6.X

Rent Certificate

Wisconsin Department of Revenue

2024

NOTE: • Attach to Schedule H or H-EZ

- Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs. Legal last name Legal first name Social security number FOX 119-00-0000 SATURDAY Address of rental property (property must be in Wisconsin) City Zip 2020 TOMORROW DR APT 6 MADISON WΙ 53704 From $\frac{0}{M} \frac{1}{M} \frac{0}{D} \frac{1}{D}$ 2024 $\frac{1}{M} \frac{2}{M} \frac{3}{D} \frac{1}{D}$ 2024 Time you actually lived at this address in 2024 Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here. \checkmark

■ Landlord or Authorized Representative

I-017i

INA	ne or property owner				relepilo	ne number	
N]	EVER EVER LLC				(608))555 - 55	555
Ad	dress	City			State	Zip	
2	LO BAD TIME ST	MADISON	ſ		WI	53704	
1	Is the rental property a long-term care facility,	CBRF, or nu	rsing home	? 1 Y	es 🔽	∠ No	
2a	Is the above rental property subject to property	/ taxes?		2a 🔽 Y	es _	No	
b	If 2a is "No" and you are a sec. 66.1201 municithat makes payments in lieu of taxes, check he			. 2b			
3	Is this certificate for rent of a mobile/manufactu	ured: a Hon	ne?	3a Y	es 🔽	∠ No	
		b Hor	ne site/Lot?	3b Y	es 🔽	∠ No	
С	Mobile or manufactured home taxes or municipyou collected from this renter for 2024				;	Зс	.00
4a	Total rent collected for this rental unit for 2024 - do ernmental agency, Wisconsin rental assistance pro						7300 .0 0
b	If monthly rent paid didn't change during 2	024, enter m	onthly ren	ıt paid	4	4b	.00
С	If monthly rent changed during 2024, enter rent p	aid for each	month belov	v. Do not includ	de secu	rity deposit	ts or late fees.
	Jan. 800.00 Feb		600.00				
	May 1100.00 June						
	Sept. 900.00 Oct00		800.00				
5a	Number of occupants in this rental unit – do NO		ouse or child	dren under 18			. 5 a 1
b	Renters , if line 5a is more than 1, did each occupar expenses? (if no, complete shared living expenses)				es _	No	
6	This renter's share of total 2024 rent				6	5	7300 .00
7	Value of food and services provided by landlor	d (this renter	's share) .		7	7	.00
	Rent paid for occupancy only – Subtract line 7						7300 .00
b	Was heat included in the rent?			. 8b Y	es 🕒	_ No	
l ce	rtify that the information shown on this rent certifica	ate is true, co	rrect, and co	omplete to the b	est of n	ny knowledg	ge.
Sig	nature (by hand) of landlord or authorized representative	Date		Print name (must n	natch sign	ature)	

EXR-7: Game M. Time Interview Notes

Game M. Time (SSN: 333-00-XXXX) works as a prime-time specialist. He received dividend capital gain distributions and had a short-term capital loss and long-term capital gain from the security sales. He has

no dependents and is unmarried. Game wishes to claim the homestead credit. He has a \$4,382 Wisconsin short-term capital loss carryforward, which is reflected on line 34 of the prior year 2023 Schedule WD. You will need to manually enter this on the Wisconsin Schedule WD in the software. Game also has a disqualified loss and a capital loss carryforward.
Knowledge Questions
Question 1: What is the Wisconsin maximum amount of capital loss allowed per year.
a. 0
b. 500
c. 1500
d. 3000
e. Both c and d
Question 2: Is it acceptable to have a short-term Wisconsin capital loss carryforward but not a federal capital loss carryforward.
True
False
Question 3: Game's household income for Schedule H can be obtained by adding all his income items without including any loss transactions or loss carryforward amounts.
True
False
Question 4: Game's household income for homestead will be the total of his Form W-2, dividends, capital gains and the long-term gain on the sale of stock.
True
False
Question 5: What is the amount of any disqualified loss that needs to be entered manually as an addback to homestead household income? \$
Question 6: What is the amount of the short-term capital loss carryover that needs to be entered manually as an addback to homestead household income?

Find the software's tax form answer key on DOR website's Volunteers/Coordinators - Tax Assistance Programs page.

Form 13614-C			•		Department of the Treasury - Internal Revenue Service	he Treas	ury - Internal R	evenue Se	rvice					OMB Number	nber
(November 2024)			_	Intake/Ir	e/Interview	and,	d Quality Review Sheet	y Re	view S	heet				1545-1964	164
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095.	as Forms W-2	2, 1099, 10	098, 1095				• Comp	lete page re respon	Complete pages 1-6 of this form. You are responsible for the infor	form. informa	tion on yo	our return.	Provide co	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate	accurate
 Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	or ITIN letters lid driver's lice	for all per ense) for y	rsons on ou and y	your tax returi our spouse	u		inform • If you	information. If you have que	information. If you have questions, ask the IRS-certified volunteer preparer	the IRS-	certified v	olunteer p	reparer.		
Volunteers are trained to provide high quality service and uphold the highest ethical	d to provide	e high qu	ality ser	vice and up	hold the high	nest eth	nical standa	rds. To r	eport unet	hical be	havior t	o the IRS	, email us	at ts.volta	standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov
Your first name <i>(pronouns, optional)</i> GAME	uns, optiona		M.I.	Last name TIME			> 9	Your date of birth 6/30/1968	of birth	You	Your job title PRIME TIME	Your job title PRIME TIME SPCIALIST	IST		
Spouse's first name (pronouns, optional)	ronouns, op		M.I.	Last name			0)	s'esuoq	Spouse's date of birth		Spouse's job title	title			
Mailing address 1204 RODGERS RD					Apt#	#	City GREEN BAY	AY		_		State		ZIP code 54313	υ U
Your telephone number 608-555-1258	<u></u>	Spous	Spouse's telephone	hone number		ail addr	Email address (optional)	(Je		PE □	l you live o Yes ⊠	or work ir	two or m	Did you live or work in two or more states in ☐ Yes	in 2024
Check if you or your spouse were in 2024.	spouse wer	re in 202	:4:				Legally blind	pu] You	S	Spouse	8 ×
A U.S. citizen			× You	ods □	Spouse	2	Totally an	d permar	Totally and permanently disabled	pled	Ш] You	g _	Spouse	% ×
In the U.S. on a visa			_ You	ods	×	2	Issued an	identity p	Issued an identity protection PIN (IPPIN)	PIN (IP	☐ (NIc] You	dS □	Spouse [% ⊠
A full-time student			□ You	ods 🗆	Spouse	8	Owners or	· holders	Owners or holders of any digital assets	ital asse	= ste] You	dS □	Spouse [% ×
If due a refund, how would you like your refund	vould you lik	e your re	fund				If you hav	re a bala	If you have a balance due, how would you like to make your payment	ow wor	uld you li	ke to mal	ce your pa	ayment	
☐ Direct deposit			Checl	Check by mail			☐ Bank a	Bank account			Ш] IRS.go	IRS.gov Direct Pay	ay	
☐ Split refund between accounts	en accounts		☐ Other				□ Set up	installme	Set up installment agreement	ent	×		Mail payment to IRS	IRS	
Would you like to receive written communications from the IRS in	ive written co	ommunic	ations fr	om the IRS	in a language	e other	a language other than English	ے				You	ds	Spouse [%
What language															
Would you like information on how to vote and/or how to r	ition on how	to vote	and/or he	ow to registe	egister to vote] Yes	№		
Would you, or your spouse if married filing jointly, like \$3	ouse if marri	ed filing	jointly, lil	~	o go to the Presidential Election Campaign Fund	ential E	lection Cam	paign Fu	pu] You	dS 🗆	Spouse [oN \square
As of December 31, 2024, what was your marital status Never Married)24, what wa	as your n	narital statu ⊐ Married	atus ed	If married	, were	If married, were you married for all of 2024	for all of	2024] Yes	8 □		
			Did yo	Did you live with y	with your spouse during any part of the last six months of 2024	during	any part of th	ne last si	x months o	of 2024] Yes	2 □		
☐ Divorced			☐ Legal	lly Separate	Legally Separated but not Divorced	vorcec	_					Widowed	pə		
Date of final decree			Date	of separate ı	Date of separate maintenance decree	decree						Year of	Year of spouse's death	death	
To be completed by certified volunteer: Can anyone el	sertified vol	unteer:	Can any	one else cla	se claim the taxpayer or spouse on their tax return	/er or s	pouse on th	eir tax re	turn	•] Yes	8 □		
List the names below of everyone who lived with you last year (except spouse) AND anyone you supported but did not live with you last year.	of everyone of some of the source of the sou	who lived ed but di	d with yo	u last year (with you la	year (except your you last year.		Answer	Answer Yes or No (Y/N)	o (Y/N)		Tob	e comple (Y	oleted by certified (Yes, No, or N/A)	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	ip to you sut, none,	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this
Catalog Number 52121E						w	www.irs.gov						Form 1	13614-C	Form 13614-C (Rev. 11-2024)

Income: Answer the following questions on the left side of this pa	side of this page. Check only the boxes that apply to you and/or your spouse	Page 2
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included Notes/Comments	Notes/Comments
⋈ (B) Wages as a part-time or full-time employee	□ (B) W-2s #	
How many jobs 1		I
□ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	ı
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	I
	☐ (A) Qualified Charitable Distribution From 1099-R \$	1 1
 ☐ (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	1 1
☐ (B) Unemployment benefits	(B) 1099-G	1 1
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	I
	☐ (B) Itemized last year ☐ Yes ☐ No	I
 ☒ (B) Interest or dividends (bank account, bonds, etc.) 	(B) 1099-INT	1 1
 X (A) Sale of stocks, bonds or real estate 	☐ (A) 1099-B (include brokerage statement) #	I
Did you report a loss on last year's return $\ \square$ Yes $\ \boxtimes$ No	☐ Capital loss carryover ☐ Yes ☐ No	I
□ (B) Alimony	☐ (B) Alimony \$	ı
	Excluded from income	I
(A/M) Income from renting out your house or a room in your house	 □ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) 	1-
rent it for fewer than 15 days	☐ Rental expense \$	
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		I
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
☐ (A) Payments for contract or self-employment work	☐ (A) Schedule C	I
Did you report a loss on last year's return	□ 1099-MISC #	
	□ 1099-NEC #	I
	# # 1099-K	I
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

Page 3

(To be completed by confified voluntees) Standard	Notes/Comments
or Itemized Deductions	
# # #	
\square (B) Standard deduction \square (A) Itemized deduction	
(To be completed by certified volunteer) Expenses to report	Notes/Comments
□ (B) 1098-E	
☐ (B) Child and dependent care credit	I
☐ (B/A) IRA (Basic if a Roth IRA or 401K)	ı
☐ (B) Educator expenses deduction \$	I
☐ (B) Alimony payments with spouse's SSN \$	I
Adjustment to income	I
(To be completed by certified volunteer) Information to report	Notes/Comments
☐ (B) Taxable scholarship income	
☐ (B) 1098-T (itemized statement from school, invoice, etc.)	
\square (B) Education credit or tuition and fees deduction	
☐ (A) Sale of home (1099-S)	1
☐ HSA contributions ☐ HSA distributions	ı
(Exchange)	1
☐ (B) Energy efficient home improvement credit	ı
□ (A) 1099-C	I
(A) 1099-A	ı
☐ Disaster relief impacts return	
☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Eligible for Low Income Taxpayer Clinic referral	1
☐ Estimated tax payments	I
☐ Last year's refund applied to this year	ı
☐ Last year's return available	
www.irs.gov	Form 13614-C (Rev. 11-2024)
	or tennized Deductions (A) 1098 (To be completed by certified volunteer) Expenses to report (To be completed by certified volunteer) Expenses to report (B) 1098-E (B) Child and dependent care credit (B) Child and dependent care credit (B) Child and dependent care credit (B) Belucator expenses deduction (B) Belucator expenses deduction (B) Belucator expenses deduction (C) Adjustment to income (B) Taxable scholarship income (B) Education credit or tutition and fees deduction (A) Sale of home (1099-S) (B) Education credit or tutition and fees deduction (A) 1099-A (B) Energy efficient home improvement credit (B) ETC, CTC, AOTC or HOH disallowed in a previous year Year disallowed (B) Eligible for Low Income Taxpayer Clinic referral Estimated tax payments Last year's refunn available www.is.gov

Taxpayer	Were you a re	sident of	Wisconsin for ALL	of 2024?	X Yes	☐ No
Information	Could anothe	r person	claim you as a depe	endent?	Yes	X No
Name		Social S	ecurity Number	Date of E	Birth	
GAME M TIME		333-00)-0000	06/30/	1968	
Spouse's name		Social S	ecurity Number	Date of E	Birth	
Address	Apt#	City		State	Zip	
1204 RODGERS RD		GREE	N BAY	WI	54313	
Occupation		Spouse's	o Occupation		ne Number	
PRIME TIME SPECIALIST				(608)	555-1258	
On December 31, 2024, were you X Single	e 🔲 Marrie	ed	Head of household	l Wic	lowed	
 If married, were you living with your spous 	e at any time du	ring the I	ast six months of the	year?	Yes	☐ No
 If widowed, date of spouse's death (mm/do 	l/yyyy)					
Are you (or your spouse) legally blind?	Тахра	ver	Spouse			
or permanently and totally disabled?		_	Spouse			
List your children that you consider depende		_		support for	Social s	ecurity card
is required for all dependents claimed.	onto ana trio ne		onioro you provido o	арроп тот.	ooolal o	oourity our
Name	Bir	th Date	Social Security Number	er Rela	tionship	Months Lived in Home
Does taxpayer qualify for: ▶ Dependent care of	credit (DC)?	Yes >	No ► Earned in	come credi	t (EIC)?	Yes X No
Check the box next to all types of income	vou received i	n 2024:			Nun	nber of W-2s
	X Capit		nggR			
Interest 1099INT	_	-	ns 1099R		<u>1</u>	
☐ Interest 1055N1			ty 1099R, RRB-1099	RRR-100	9R	
State tax refund 1099G	=		t Comp 1099G – Alw		JIK	
Alimony - date of divorce			/ 1099SSA	ays needed		
Self-Employment (Schedule C-EZ)		Income	, 100000A			
Gen-Employment (ochedule 0-22)		moonic				
Adjustments to Income:						
G	\$		Roth	Regular		
Student loan interest paid in 2024			\$2,500 Max			
Child care expenses paid in 2024			Paid while yo	ou worked o	or looked fo	or work.
Name of provider			Social Secu	-		
College tuition paid in 2024	\$		Preparer mu Taxpayer mu			
Did you receive a 1095-A, 1095-B, 1095-C					X No	
•			_			es, complete
Will you be claiming any Medical expenses or	Charitable Cont	ributions	for 2024?	Yes	NO Sch	edule A worksheet
Did you own your home during 2024?				Yes	X No If Ye	es, complete edule A workshee
Did you participate in the first time homebuyer	s program?		[Yes	X No	
Did you make any qualified residential energy	improvements to	o your res	sidence in 2024?. [Yes	X No For	es, complete m 5695.
Did you make estimated tax payments in 2024	?	I		WI	State_	
1 061v (P. 42 24)					Wiecensin	onortment of Deve
I-061v (R. 12-24)					VVISCORISIN D	epartment of Revenu

Wisconsin Income Tax Return Information

2. Long term care insurance paid in 2024	
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. 3. Was college tuition above paid to attend college in WI or MN?	(line 4, WI Form 1)
for health and long term care insurance claimed here. 3. Was college tuition above paid to attend college in WI or MN?	(line 4, WI Form 1)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed. 4. Rent paid during 2024	Enter on Sch. SB
Homestead is claimed. 4. Rent paid during 2024	(if Yes, line 4,
Was heat included in rent?	WI Form 1, \$7,333 max)
Was heat included in rent?	(line 13a)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit. 6. Amount purchased out of state where sales tax was not charged	•
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit. 6. Amount purchased out of state where sales tax was not charged	(line 13b)
7. Are you claiming Homestead Credit?	
If Yes, did you have any of the following? Below entries need to be entered on WI Schedule H only. Federal/State Disability in your name (SSI) \$ (line 9b) Scholarships/fellowships/grants \$ (line 9h) VA Benefits (Military compensation) \$ (line 9h) Child Support \$ (line 9i) Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received \$ (line 9j) Kinship Care/Other public assistance \$ (line 9j) Do you want your refund electronically deposited in your bank account? Yes No Name of Institution	(line 20, WI Form 1)
Federal/State Disability in your name (SSI) \$	(if Yes, line 30)
Scholarships/fellowships/grants \$	only.
VA Benefits (Military compensation)	(line 9b)
Child Support	(line 9h)
Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received	(line 9h)
Number of months you did NOT receive Amount received	(line 9i)
Amount received	
Kinship Care/Other public assistance	(line 9i)
Do you want your refund electronically deposited in your bank account? Yes X No Name of Institution Checking Sav	` ,
Name of Institution Checking Sav	
· · · · · · · · · · · · · · · · · · ·	⊠ No
Routing # Account #	Savings
Ŭ	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

		☐ VOII	D 🗌 CORRE	CTED			
PAYER'S name, street address, or foreign postal code, and tele	, city or tow	/n, state or	province, country, ZIP	Applicable checkbox on Fo	rm 8949	OMB No. 1545-07	Proceeds Fron
ABC INVESTMENTS 2700 ALPINE LN	priorie rio:			BOX A		20 24	Transaction
BOSTON MA 02110				1a Description of prope	rtv (Exai	Form 1099-B	
				1.950 SH JORDAN INV	• •	•	•/
				1b Date acquired	1c	Date sold or disposed	
PAYER'S TIN	TF	RECIPIENT	'S TIN	12/1/24 1d Proceeds	1e (12/23/24 Cost or other basis	Copy 1
			·	1.	56 \$	\$16,0	1
45-7XXXXXX		33	33-00-XXXX	1f Accrued market discou	nt 1g	Wash sale loss disallowe	Departmen
RECIPIENT'S name				2 Short-term gain or loss	☑ 3 H	checked, proceeds from	n:
GAME M TIME				Long-term gain or loss	= 1	Collectibles]
Street address (including apt. n	0.)			Ordinary 4 Federal income tax withh		QOF checked, noncovered	<u>-</u>
1204 RODGERS RD	,			\$		ecurity	
				6 Reported to IRS:	_ -	checked, loss is not allower	,d
City or town, state or province,	country, an	nd ZIP or fo	reign postal code	1 : :	닠ㅣ ゙	ased on amount in 1d	
GREEN BAY WI 54313				Net proceeds 8 Profit or (loss) realized in	9 (لـــا اnrealized profit or (loss) o	_
Account number (see instruction	ns)			2024 on closed contract	s c	pen contracts—12/31/20	23
	111-227	'		\$	\$		
CUSIP number			FATCA filing requirement	10 Unrealized profit or (loss) open contracts—12/31/20		Aggregate profit or (loss) on contracts	
14 State name 15 Sta	te identificat		State tax withheld	\$	\$		
		\$ \$		12 If checked, basis report to IRS	ed 13 E \$	Bartering	
PAYER'S name, street address, or foreign postal code, and telep ABC INVESTMENTS		VOID		OTED Applicable checkbox on Form BOX D	า 8949	OMB No. 1545-0715	Proceeds From Broker and Barter Exchange
2700 ALPINE LN BOSTON MA 02110						Form 1099-B	Transactions
				1a Description of property 9,950 SH JORDON INVES			
				1b Date acquired 3/3/20	1c Da	te sold or disposed 1/15/24	
PAYER'S TIN	RI	ECIPIENT'S	S TIN	1d Proceeds	1e Co	st or other basis	Copy 1
45 7000004					5 \$	\$42,050	1
45-7XXXXXX				\$ \$46,00	80.00	C. N. Charles	For State Tax
1		333	3-00-XXXX	1f Accrued market discount	1g Wa	ish sale loss disallowed	For State Tax Department
RECIPIENT'S name		33:	3-00-XXXX		1g Wa	C. N. Charles	200
Contraction of the Contract of		33:	3-00-XXXX	1f Accrued market discount \$	1g Wa \$ 3 If cl	ish sale loss disallowed	200
GAME M TIME		33:	3-00-XXXX	1f Accrued market discount \$ 2 Short-term gain or loss \[\text{Long-term gain or loss } \[\text{V} \] Ordinary	1g Wa \$ 3 If cl Co	sh sale loss disallowed necked, proceeds from: lectibles	200
GAME M TIME Street address (including apt. no	5.)	333	3-00-XXXX	1f Accrued market discount \$ 2 Short-term gain or loss Long-term gain or loss 🗸	1g Wa \$ 3 If of Co QC	sh sale loss disallowed necked, proceeds from:	200
GAME M TIME Street address (including apt. no. 1204 RODGERS RD	1550		4.25 (10.25 (10.05 (10.	1f Accrued market discount 2 Short-term gain or loss Long-term gain or loss 7 Ordinary 4 Federal income tax withhel 6 Reported to IRS:	1g Wa \$ 3 If cl Co QC d 5 If cl sec	sh sale loss disallowed necked, proceeds from: lectibles	200
GAME M TIME Street address (including apt. no	1550		4.25 (10.25 (10.05 (10.	1f Accrued market discount 2 Short-term gain or loss Long-term gain or loss Vordinary 4 Federal income tax withhel 5 Reported to IRS: Gross proceeds	1g Wa \$ 3 If cl Co QC d 5 If cl sec	sh sale loss disallowed necked, proceeds from: lectibles	200
GAME M TIME Street address (including apt. no. 1204 RODGERS RD	1550		4.25 (10.25 (10.05 (10.	1f Accrued market discount \$ 2 Short-term gain or loss Long-term gain or loss Ordinary 4 Federal income tax withhel \$ 6 Reported to IRS: Gross proceeds Net proceeds 3 Profit or (loss) realized in	1g Wa \$ 3 If cl Co QC 4 5 If cl sec 7 If ch base	sh sale loss disallowed necked, proceeds from: llectibles	200
GAME M TIME Street address (including apt. no	country, and		4.25 (10.25 (10.05 (10.	1f Accrued market discount 2 Short-term gain or loss Long-term gain or loss Ordinary 4 Federal income tax withhel 5 Reported to IRS: Gross proceeds Net proceeds 8 Profit or (loss) realized in 2024 on closed contracts	1g Wa \$ 3 If of Co QC dd 5 If of sec 7 If of bass	sh sale loss disallowed necked, proceeds from: llectibles	
GAME M TIME Street address (including apt. no) 1204 RODGERS RD City or town, state or province, or GREEN BAY WI 54313	country, and		4.25 (10.25 (10.05 (10.	1f Accrued market discount \$ 2 Short-term gain or loss Long-term gain or loss Ordinary 4 Federal income tax withhel \$ 6 Reported to IRS: Gross proceeds Net proceeds 3 Profit or (loss) realized in	1g Wa \$ 3 If ol Co QC T If oh base 9 Unrope \$ 11 Age	sh sale loss disallowed necked, proceeds from: llectibles	200
GAME M TIME Street address (including apt. no	country, and	d ZIP or for	eign postal code	1f Accrued market discount 2 Short-term gain or loss Long-term gain or loss Ordinary 4 Federal income tax withhel 5 6 Reported to IRS: Gross proceeds Net proceeds 8 Profit or (loss) realized in 2024 on closed contracts 10 Unrealized profit or (loss) on	1g Wa \$ 3 If ol Co QC T If oh base 9 Unrope \$ 11 Age	sh sale loss disallowed necked, proceeds from: llectibles	
GAME M TIME Street address (including apt. no	country, and ns) 111-227	d ZIP or for	eign postal code FATCA filing requirement	1f Accrued market discount 2 Short-term gain or loss Long-term gain or loss Vordinary 4 Federal income tax withhel 5 Gross proceeds Veroceeds Net proceeds 8 Profit or (loss) realized in 2024 on closed contracts 10 Unrealized profit or (loss) on open contracts—12/31/2024	1g Wa \$ 3 If cl Co QC d 5 If ch bas 7 If ch bas 9 Unrope \$ 11 Age on	sh sale loss disallowed necked, proceeds from: llectibles	

			CTED							
PAYER'S name, street address, ci or foreign postal code, and telepho		ince, country, ZIP	1a Tota	al ord	dinary divide	i		1B No. 1545-0110		
ABC INVESTMENTS			\$		q	51666	For	1099-DIV		Dividends and
2700 ALPINE LN			_	lifion	d dividends	71000	(Re	ev. January 2024)		Distributions
BOSTON MA 02110			ID Gua	iiiiec	a dividenda	ŀ	<u> </u>		┨	Distributions
			\$			\$999		or calendar year _2024_		
			2a Tota	al ca	pital gain dis	str.	2b	Unrecap. Sec. 12	50 gain	Copy 1
			\$			\$199	\$			For State Tax
PAYER'S TIN	RECIPIENT'S TIN		2c Sec	tion	1202 gain		2d	Collectibles (28%) gain	Department
			\$				\$			
45-7XXXXXX	333-00-	-XXXX	2e Secti	on 89	97 ordinary div	/idends	2f	Section 897 capita	al gain	
			\$				\$			
RECIPIENT'S name	•		3 Non	divid	dend distribu	utions	4	Federal income ta	x withheld	1
GAME M TIME			\$			ľ	\$			
GAME WITIME			5 Sect	tion	199A divide	nds	6	Investment exper	nses	
Street address (including apt. no.)			\$			İ	\$			
1204 RODGERS RD			7 Fore	eign	tax paid		8	Foreign country or U.S	. possessior	1
City or town, state or province, co	untry, and ZIP or foreign	postal code	\$			İ				
000000000000000000000000000000000000000			9 Cash	ı liqu	uidation distrib	butions	10	Noncash liquidation	distributions	s
GREEN BAY WI 54313			\$				\$			
		11 FATCA filing requirement	12 Exer	mpt-	-interest divi	dends	13	Specified private bond interest divi		
			\$				\$			
Account number (see instructions)		1	14 Stat	e ·	15 State identifi	ication no.	16	State tax withheld	d	1
]	44.007						\$			
1	11-227		ļ				\$			1
Form 1099-DIV (Rev. 1-2024)		www.irs.gov/For	m1099DI\	/		· ·	[Depa rtm ent of t he	Treasury	- Internal Revenue Service

22222	a Employee's social security number	OMD No. 454	IF 0000			
		OMB No. 154	5-0008			
b Employer identification number ((EIN)		1 Waq	ges, tips, other compensation	2 Federa	al income tax withheld
333-00-XXXX			;	\$14,111.11		\$615.00
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social	security tax withheld
PRIME GLASS SPEC	ΙΔΙΙΩΤ		:	\$15,000.11		\$586.36
111 PRIME ST	IALIOI		5 Me	dicare wages and tips	6 Medic	are tax withheld
GREEN BAY WI 5430	4		ı	\$15,000.11		\$198.02
			7 Soc	cial security tips	8 Alloca	ted tips
d Control number			9		10 Deper	ndent care benefits
e Employee's first name and initial	Last name	Suff.	11 No	ngualified plans	12a	
	Edot Harrio	ou		nquamou piano	9 D	\$889.00
GAME M TIME			12 Statu	utory Retirement Third-party		Ψ009.00
1204 RODGERS RD				loyee plan sick pay	12b	
GREEN BAY WI 54313					d e	
			14 Oth	er	12c	
					8	
					12d	
					c l	
			l		g e	
f Employee's address and ZIP cod	le					
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax 20 Locality name
WI 036-XXXXXXXX	XX \$14,111.11	\$369	.25			

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

Rent Certificate

Wisconsin Department of Revenue

2024

NOTE: • Attach to Schedule H or H-EZ

- Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



	Legal first name		M.I.	Social security nu	mber
TIME	GAME		М	333-0	0-0000
Address of rental property (property must be in Wisconsin)	City			State Zip	
1204 RODGERS RD	GREEN BAY			WI 54313	3
ime you actually lived at this address in 2024	From <u>0</u> <u>1</u> <u>0</u>	1 2024	То	$\frac{1}{M} \frac{2}{M} \frac{3}{D} \frac{1}{D}$	2024
Oo NOT sign your rent certificate.	м м Д	D		м м о о	
f your landlord won't sign, complete fields above	and below and lines	s 1 to 8, attac	ch rent v	erification (see	instructions), and
heck here					
andlord or Authorized Representative					
Name of property owner				Telephone numbe	r
LOVE'S APARTMENT				(555) 555-	5555
Address	City			State Zip	
555 LOVE BLVD	MENASHA			WI 5495	2
Is the rental property a long-term care facilit	ty, CBRF, or nursing	home? 1	Y	′es <u>√</u> No	
a Is the above rental property subject to prope	erty taxes?	2a	_ ✓ _ Y	es No	
b If 2a is "No" and you are a sec. 66.1201 mur	nicipal housing auth				
that makes payments in lieu of taxes, check	here	2b	ш		
Is this certificate for rent of a mobile/manufa	ctured: a Home?	3a	Y	es ✓ No	
	b Home s	te/Lot? 3b	, , Y	es ✓ No	
c Mobile or manufactured home taxes or mun					
you collected from this renter for 2024				3c	.00.
a Total rent collected for this rental unit for 2024 - 0					6540 0 0
ernmental agency, Wisconsin rental assistance					
	i 2024 antar mant		4	4h	
b If monthly rent paid didn't change during		-			
c If monthly rent paid didn't change during c If monthly rent changed during 2024, enter ren		-			
	nt paid for each mon	h below. Do		de security dep	
c If monthly rent changed during 2024, enter ren	nt paid for each mon	h below. Do	not inclu Apr.	de security dep	
c If monthly rent changed during 2024, enter rendered Jan00 Feb00 May .00 June .00	nt paid for each mon Mar. July	th below. Do .00 .00	not inclu Apr Aug	de security dep	
c If monthly rent changed during 2024, enter ren Jan. .00 Feb. .00 May .00 June .00 Sept. .00 Oct. .00	nt paid for each moni Mar. July Nov.	.00 .00 .00	not inclu Apr Aug Dec	.00 .00 .00	osits or late fees.
c If monthly rent changed during 2024, enter rendered Jan00 Feb00 May .00 June .00 Sept00 Oct00 Number of occupants in this rental unit – do	nt paid for each moni Mar. July Nov. NOT count spouse	.00 .00 .00 .00 .00 or children u	not inclu Apr Aug Dec	.00 .00 .00	osits or late fees.
c If monthly rent changed during 2024, enter rendered Jan00 Feb00 May .00 June .00 Sept00 Oct00 a Number of occupants in this rental unit – do	nt paid for each moni Mar. July Nov. NOT count spouse	th below. Do .00 .00 .00 or children ure of living	not inclu Apr Aug Dec ınder 18	.00 .00 .00 .00	osits or late fees.
c If monthly rent changed during 2024, enter rendered Jan	nt paid for each monion Mar. July Nov. NOT count spouse pant pay an equal shapenses schedule on	.00 .00 .00 .00 or children ure of living page 2) 5b	not inclu Apr Aug Dec Inder 18	de security depression	osits or late fees 5a1
c If monthly rent changed during 2024, enter rendered Jan	nt paid for each monion Mar. July Nov. NOT count spouse pant pay an equal shapenses schedule on	.00 .00 .00 .00 or children ure of living page 2) 5b	not inclu Apr Aug Dec under 18	.00 .00 .00 .00	osits or late fees 5a 1
c If monthly rent changed during 2024, enter rendered Jan	nt paid for each monion Mar. July Nov. NOT count spouse pant pay an equal shapenses schedule on	nh below. Do .00 .00 .00 or children ure of living page 2) 5b	not inclu Apr Aug Dec under 18	de security deponent	osits or late fees 5a 1 6540.00
c If monthly rent changed during 2024, enter rendered Jan	nt paid for each monion Mar. July Nov. NOT count spouse pant pay an equal shadenses schedule on the count of the count	nh below. Do .00 .00 .00 or children ure of living page 2) 5b	not inclu Apr Aug Dec under 18	de security deports	osits or late fees 5a 1 6540.00
c If monthly rent changed during 2024, enter rendered Jan	nt paid for each monion Mar. July Nov. NOT count spouse pant pay an equal shadenses schedule on lord (this renter's shadenses)	th below. Do .00 .00 .00 or children ure of living page 2) 5b	not inclu Apr Aug Dec Inder 18	de security deponent	osits or late fees 5a 1 6540.00 .00
c If monthly rent changed during 2024, enter rendered Jan	nt paid for each monion Mar. July Nov. NOT count spouse pant pay an equal shadenses schedule on lord (this renter's shadenses)	or children ure of living page 2) 5b	not inclu Apr Aug Dec Inder 18	de security deponent	osits or late fees 5a 1 6540.00 .00 6540.00

2024 Rent Certificate	Renter's name	TIME	GAME	Renter's SSN	333-00-0000	Page 2 of 2
	Address of	f rental property				
	1204	RODGERS RD				

■ Shared Living Expenses Schedule – To be completed by renter only if line 5b on page one is "No."

Step 1: List name(s) of other occupants:

Step 2: List the total amount (not the monthly amount) of all shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses		Total Paid by All Occupants		Amount You Paid	
Rent	1a)	.00	1b)		.00
Food	2a)	.00	2b)		.00
Utilities	3a)	.00	3b)		.00
Other	4a)	.00	4b)		.00
Total	5a)	.00	5b)		.00

Step 3 : Using the amounts listed in Step 2, compute your allowable
rent paid for occupancy only:

1 Total rent paid (line 1a)	. 1	.00
2 Shared living expenses you paid (line 5b) 2	.00	
3 Total shared living expenses (line 5a) 3	.00	
4 Divide line 2 by line 3. Fill in decimal amount	. 4	
5 Multiply line 1 by line 4	. 5	.00
6 Value of food and services provided by landlord (line 7 of page 1)	. 6	.00
Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ	. 7	.00

Instructions for Renter (Claimant)

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/ her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule - see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is "No." All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do not complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 2024. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis.

Section 3: Property Tax Bill Exercises (EXP)

EXP-1: Leonard and Penny Newowner Interview Notes

Leonard Newowner (SSN: 459-00-XXXX) and Penny Newowner (SSN: 549-00-XXXX) lived in Wisconsin for the entire year. They both worked and provided Form W-2s from their employers. They paid \$1,955.23 in taxes by December 31 of the tax year. Their home is located on 6.4 acres and is not part of a farm. They would like to claim homestead credit and receive their refund by paper check.

Knowledge Questions

Question 1: Where should you enter the property taxes actually paid during the current tax year?

- a) In the itemized deduction screen located in the federal entry area.
- b) In the adjustments screen for the school property tax credit in the state entry area.
- c) Both a and b.
- d) Either a or b, but not both.

Question 2: What items need to be completed properly in the software so the amount of property taxes are correctly prorated for homestead credit?

- a) Enter one acre in the property tax bill for homestead credit because the credit is calculated on the homestead plus one acre.
- b) Complete the information for the Schedule 1 of the homestead credit.
- c) Answer the questions regarding homeowners in the basic questions of homestead credit.
- d) Do nothing additional besides entering the total acres in the property tax section.
- e) Both b and c.

Form 13614-C (November 2024)			Intake/II	Department of th Intake/Interview	the Treasur / and	Department of the Treasury - Internal Revenue Service Iterview and Quality Revie	evenue Sei y Rev	≥	Sheet				OMB Number 1545-1964	mber 364
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax rett. • Picture ID (such as valid driver's license) for you and your spouse	Forms W-2, TIN letters f driver's licer	1099, 1098, 10 or all persons or rse) for you and	95. n your tax return your spouse	E		• Comp • You a inform • If you	Complete pages You are respons information.	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	form. information	on on you	r return. F	Provide co	mplete and	accurate
Volunteers are trained to provide high quality service an	to provide	high quality so	ervice and up	d uphold the highest ethical	hest et	nical standa	rds. To re	standards. To report unethical behavior to the IRS, email us	ical ber	avior to	the IRS,	email us	at ts.volta	at ts.voltax@irs.gov
Your first name (pronouns, optional) LEONARD	is, optional	M.I.	Last name NEWOWNER	ER		> ^	Your date of birth 7/1/1966	of birth	Your	Your job title CLERICAL				
Spouse's first name (pronouns, optional) PENNY	nouns, opti	ional) M.I.	Last name NEWOWNER	ER		S L	Spouse's (7/4/1967	Spouse's date of birth 7/4/1967		Spouse's job title CLERICAL	itle			
Mailing address 963 VALLEY VIEW RD		_		Apt #	#	City STEVENS POINT	POINT		_		State		ZIP code	e Re
Your telephone number 608-555-1456		Spouse's telephone number 60-555-1455	phone numb	er Email	iail add	address (optional)	al)		Did you	ou live o	Did you live or work in two ☐ Yes ☒ No	two or m	or more states	in 2024
Check if you or your spouse were in 2024:	ouse were	e in 2024:		_		Legally blind	pu				You	S D	Spouse	No
A U.S. citizen		No.		Spouse	2	Totally and	d perman	Totally and permanently disabled	pel		You	. g □	Spouse	%
In the U.S. on a visa		No√ ×		Spouse	9	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IPPI		You	ds 🗆	Spouse	%
A full-time student		□ You		Spouse ×	2	Owners or	holders	Owners or holders of any digital assets	al asset		You	g	Spouse	%
If due a refund, how would you like your refund	uld you like	your refund				If you hav	re a bala	If you have a balance due, how would you like to make your payment	ow woul	d you lik	e to mak	e your pa	ayment	
□ Direct deposit		⊠ X	Check by mail			☐ Bank a	Bank account				IRS.gov	IRS.gov Direct Pay	ay	
□ Split refund between accounts	accounts	□ Other	je			□ Set up	installme	Set up installment agreement	ent	×	Mail pay	Mail payment to IRS	IRS	
Would you like to receive written communications from the	written co	mmunications	from the IRS in	in a languag	e other	a language other than English	ے				You	dS	Spouse	8 ×
What language														
Would you like information on how to vote and/or how to register to vote	n on how t	o vote and/or	how to regist	er to vote							Yes	№		
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund	se if marrie	d filing jointly,	like \$3 to go	to the Presid	ential E	lection Cam	paign Fu	pu			You	dS 🗆	Spouse	%
As of December 31, 2024, what was your marital status	4, what wa	s your marital statu	status riod	If marrie	o di	f married were von married for all of 2024	for all of	2024		[3	>			
Mevel Mailled		N a	rieu	Mained If mained to all the with voir sponse during any part of the last six months of 2024	י, אמניין קיייים מייין	you manieu	الا العرامة	2024 months o	F 2024	< [, d			
Divorced			you live will a	Did you live will your spouse duffing a		ally pair of the	ाव ।वश अ		+ ZOZ +		Widowod		_	
Date of final decree			of separate	Date of separate maintenance decree	decree	5 40					Year of	Year of spouse's death	death	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	rtified volu	inteer: Can ar	yone else cla	aim the taxpa	yer or s	pouse on th	eir tax re	turn			Yes	8 □		
List the names below of everyone who lived with you last year (except spouse) AND anyone you supported but did not live with you last year	everyone w u supporte	tho lived with y	ou last year ve with you la	ear (except your ou last year.		Answer	Answer Yes or No (Y/N)	(Y/N)		To be	comple (Ye	oleted by certifie (Yes, No, or N/A)	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last) Da (m	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued On PPIN ch	Qualifying T child or relative of m any other 50 person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this
Catalog Number 52121E					*	www.irs.gov			1			Form	13614-C	Form 13614-C (Rev. 11-2024)

Form 13614-C (Rev. 11-2024)	www.irs.gov	Catalog Number 52121E
	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	 ☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)
	☐ Schedule C expenses \$	
	☐ Other income reported elsewhere	
	# # # #	
	1099-NEC #	
	# 1099-MISC #	Did you report a loss on last year's return
	☐ (A) Schedule C	\Box (A) Payments for contract or self-employment work
	 □ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) 	☐ (B) Gambling winnings, including lottery
		☐ Income from renting personal property such as a vehicle
	☐ Rental expense \$	in yes, and you use the awelling unit as a personal restruction and rent it for fewer than 15 days
	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $
	Excluded from income	
	☐ (B) Alimony \$	□ (B) Alimony
	☐ Capital loss carryover ☐ Yes ☐ No	Did you report a loss on last year's return
	☐ (A) 1099-B (include brokerage statement) #	\Box (A) Sale of stocks, bonds or real estate
	(B) 1099-INT # (B) 1099-DIV #	\Box (B) Interest or dividends (bank account, bonds, etc.)
	☐ (B) Itemized last year ☐ Yes ☐ No	
	☐ (B) Refund \$	□ (B) Refund of state or local income tax
	(B) 1099-G	☐ (B) Unemployment benefits
	☐ (B) SSA-1099, RRB-1099 #	 □ (B) Social Security or Railroad Retirement Benefits
	☐ (B) Disability benefits on 1099-R or W-2 #	 □ (B) Disability benefits (such as payments from insurance and worker's compensation)
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	☐ (B/A) Retirement account, pension or annuity proceeds
	☐ (B/A) Tips (Basic when reported on W2)	□ (B/A) Tips
		How many jobs $\frac{2}{}$
	□ (B) W-2s #	 ⋈ (B) Wages as a part-time or full-time employee
Notes/Comments	(To be completed by certified volunteer) Income to be included Notes/Comments	Received money from any of the following in 2024:
Page 2	side of this page. Check only the boxes that apply to you and/or your spouse.	Income: Answer the following questions on the left side of this pa
Page 2		

Page 3 Form **13614-C** (Rev. 11-2024) Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse. Notes/Comments Notes/Comments Notes/Comments (To be completed by certified volunteer) Information to report å □ (B) EITC, CTC, AOTC or HOH disallowed in a previous year
 Year disallowed (To be completed by certified volunteer) Expenses to report ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (A) Itemized deduction # တ s Yes **HSA distributions** $\ \square$ (B) Education credit or tuition and fees deduction (To be completed by certified volunteer) Standard or Itemized Deductions Eligible for Low Income Taxpayer Clinic referral □ (B) Energy efficient home improvement credit ☐ (B) Alimony payments with spouse's SSN ☐ (B/A) IRA (Basic if a Roth IRA or 401K) Last year's refund applied to this year ☐ (B) Child and dependent care credit ☐ (B) Educator expenses deduction ☐ (B) Taxable scholarship income ☐ Disaster relief impacts return ☐ Last year's return available ☐ (A) Sale of home (1099-S) ☐ Estimated tax payments ☐ (B) Standard deduction Adjustment to income ☐ HSA contributions □ (A) 1099-C □ (B) 1098-E (A) 1095-A A-9601 (A) □ (A) 1098 □ (A) Purchase health insurance through the Marketplace (Exchange) (B) School supplies by a teacher, teacher's aide or other educator (B) Have a tax credit disallowed (example: earned income credit, (A) Have credit card, mortgage, or other debt cancelled/forgiven (A) Purchase and install energy-efficient home items (example: (B) Make estimated tax payments or apply last year's refund to $\hfill\square$ (B) You or someone in your family took educational classes (A) Have a loss related to a declared Federal disaster area Paid any of the following expenses to itemize in 2024? (B) Alimony payments (do not include child support) child tax credit, or American opportunity credit) (technical school, college, job related, etc.) Did any of the following happen during 2024? (A) Taxes: state, local, real estate, sales, etc. (B/A) Contributions to a retirement account (A) Medical, dental, prescription expenses (A) Have a health savings account (HSA) Receive any letter or bill from the IRS windows, furnace, insulation, etc.) Paid any of these expenses in 2024? (B) Child and dependent care (A) Charitable contributions (B) Student loan interest (A) Mortgage Interest Catalog Number 52121E (A) Sell a home by a lender

Taxpayer	Were you a re	sident of	Wisconsin for AL	L of 2024?	Yes	☐ No
Information	Could another	person o	laim you as a de	pendent?	Yes	× No
Name			curity Number		of Birth	
LEONARD NEWOWNER		459-00			01/1966	
Spouse's name PENNY NEWOWNER		549-00	curity Number -0000		of Birth 04/1967	
Address	Apt #	City		State	Zip	
963 VALLEY VIEW RD			NS POINT	W		
Occupation CLERICAL		Spouse's	Occupation CAL	1 .	hone Number 8) 555-1456	
On December 31, 2024, were you Single	e 🔀 Marrie	ed	Head of househ	old U	Vidowed	
 If married, were you living with your spous 	e at any time du	ring the la	st six months of t	he year? .	X Yes	☐ No
 If widowed, date of spouse's death (mm/do 	/yyyy)					
Are you (or your spouse) legally blind?	🗌 Тахра	yer _	Spouse			
or permanently and totally disabled?	🗌 Тахра	yer _	Spouse			
List your children that you consider depende is required for all dependents claimed.	ents and the na	mes of o	thers you provide	e support f	or. Social s	ecurity card
Name	Birt	h Date	Social Security Nur	nber Re	elationship	Months Lived in Home
Does taxpayer qualify for: ▶ Dependent care of	redit (DC)?	Yes] No ► Earned	d income cre	edit (EIC)?	Yes No
Check the box next to all types of income	you received i	n 2024:			Num	ber of W-2s
⊠ Wages W-2	Capita	al gain 10	99B		2	
Interest 1099INT	☐ IRA d	istributior	ıs 1099R			
Dividends 1099DIV	Pensi	on/annuit	y 1099R, RRB-1 0	99, RRB-1	099R	
State tax refund 1099G			Comp 1099G – A	lways need	ed	
Alimony - date of divorce	Socia	I Security	1099SSA			
Self-Employment (Schedule C-EZ)	Other	Income				
Adjustments to Income:						
	§		Roth	Regu	lar	
Student loan interest paid in 2024			\$2,500 Ma			
Child care expenses paid in 2024					d or looked fo	r work.
Name of provider				curity or F		
College tuition paid in 2024	B				ete Form 886 le Form 1098	
Did you receive a 1095-A, 1095-B, 1095-C				Yes	× No	
Will you be claiming any Medical expenses or	Charitable Cont	ributions f	or 2024?	Yes	X No If Yes	s, complete edule A worksheet.
Did you own your home during 2024?				X Yes		es, complete edule A worksheet.
Did you participate in the first time homebuyer	s program?			Yes	× No	
Did you make any qualified residential energy	mprovements to	your res	dence in 2024? .	Yes	X No If Ye	es, complete n 5695.
Did you make estimated tax payments in 2024	? Eedera			☐ WI	State_	

Wisconsin Income Tax Return Information

Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ (if Yes, line 4,	1.	Health insurance paid during 2024 (Post-Tax)	.\$	(line 4, WI Form 1)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed. 4. Rent paid during 2024	2.	Note: An adjustment must be made to Wisconsin itemized deduction credit	.\$	(line 4, WI Form 1) Enter on Sch. SB
Was heat included in rent? Yes No 1,955.00 (line 13b) Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit. Amount purchased out of state where sales tax was not charged (line 20, WI Form 7. Are you claiming Homestead Credit? Yes No (if Yes, line 30) If Yes, did you have any of the following? Below entries need to be entered on WI Schedule H only. Federal/State Disability in your name (SSI) (line 9b) Scholarships/fellowships/grants (line 9h) VA Benefits (Military compensation) (line 9h) Child Support (line 9h) Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received (line 9j) Kinship Care/Other public assistance (line 9j)	3.	Note: Form 1098-T should be submitted with Form W-RA if	\$	(if Yes, line 4, WI Form 1, \$7,333 max)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit. 6. Amount purchased out of state where sales tax was not charged\$ (line 20, WI Form 7. Are you claiming Homestead Credit? X Yes No\$ (if Yes, line 30) If Yes, did you have any of the following? Below entries need to be entered on WI Schedule H only. Federal/State Disability in your name (SSI)\$ (line 9b) Scholarships/fellowships/grants\$ (line 9h) VA Benefits (Military compensation)\$ (line 9h) Child Support\$ (line 9i) Wisconsin Works (W2)/County Relief Number of months you did NOT receive	4.		. \$	(line 13a)
7. Are you claiming Homestead Credit?	5.	Note: If rent or property taxes are paid during the year taxpayer is eligible	.\$1,955.00	(line 13b)
If Yes, did you have any of the following? Below entries need to be entered on WI Schedule H only. Federal/State Disability in your name (SSI)	6.	Amount purchased out of state where sales tax was not charged	. \$	(line 20, WI Form 1)
Federal/State Disability in your name (SSI) \$	7.	Are you claiming Homestead Credit? X Yes No	. \$	(if Yes, line 30)
Scholarships/fellowships/grants		If Yes, did you have any of the following? Below entries need to be entered	on WI Schedule H	only.
VA Benefits (Military compensation) \$ (line 9h) Child Support \$ (line 9i) Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received \$ (line 9j) Kinship Care/Other public assistance \$ (line 9j) Do you want your refund electronically deposited in your bank account? Yes No		Federal/State Disability in your name (SSI)	. \$	(line 9b)
Child Support		Scholarships/fellowships/grants	. \$	(line 9h)
Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received		VA Benefits (Military compensation)	. \$	(line 9h)
Number of months you did NOT receive Amount received		Child Support	.\$	(line 9i)
Do you want your refund electronically deposited in your bank account? Yes No		Number of months you did NOT receive	.\$	(line 9j)
		Kinship Care/Other public assistance	.\$	(line 9j)
Name of Institution Checking Savings	[Do you want your refund electronically deposited in your bank account?	Yes	⊠ No
	1	Name of Institution	Checking	Savings
Routing # Account #	F	Routing # Account #		

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- · All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

Thank you for letting us help you with your income taxes.

Come again next year.

55555	a Employee's social security number 459-00-XXXX	OMB No. 154	15-0008			
b Employer identification number	(EIN)		1 Wag	ges, tips, other compensation	2 Feder	al income tax withheld
39-XXXXXXX			l	\$12,586.20		\$786.02
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social	security tax withheld
MAILING INC				\$13,286.20		\$852.25
PO BOX 1234			5 Me	dicare wages and tips	6 Medic	are tax withheld
JACKSON MI 49203				\$13,286.20		\$219.34
			7 Soc	cial security tips	8 Alloca	ted tips
d Control number					10 Deper	ndent care benefits
e Employee's first name and initia	Last name	Suff.	11 No	nqualified plans	12a	
LEONARD NEWOWNER	•				DD	\$11,185.36
963 VALLEY VIEW ROA			13 Statu	utory Retirement Third-party loyee plan sick pay	12b	
STEVENS POINT WI 544	181			\mathbf{X}	8 E	\$700.00
			14 Oth	er	12c	
					g d e	
					12d	
					a a	
f Employee's address and ZIP coo	de					
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax 20 Locality name
WI 036-XXXXXXXX	XXX \$12,586.20	\$658	.25			

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number 549-00-XXXX	OMB No. 154	15-0008			
b Employer identification number	(EIN)		1 Wag	ges, tips, other compensation	2 Feder	al income tax withheld
39-XXXXXXX				\$8,569.20		\$286.29
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Socia	security tax withheld
MAILING INC				\$8,869.20		\$210.25
PO BOX 1234			5 Me	dicare wages and tips	6 Medic	are tax withheld
JACKSON MI 49203				\$8,869.20		\$86.34
			7 Soc	cial security tips	8 Alloca	ited tips
d Control number			9		10 Deper	ndent care benefits
e Employee's first name and initia	l Last name	Suff.	11 No	nqualified plans	12a	
PENNY NEWOWNER					8 S	\$300.00
963 VALLEY VIEW ROA			13 State emp	loyee plan sick pay	12b	ı
STEVENS POINT WI 54	481			<u> </u>	g e	
			14 Oth	er	12c	
					12d	
f Employee's address and ZIP co	de					
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 inc	ome tax 20 Locality name
WI 036-XXXXXXXX	XXXX \$8,569.20	\$119	.02			

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

SE	CTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)	
1	Year on property tax bill (must be 2024 property tax bill)	2024
2	LEGULDS AND DEVICE VOLUMES	
•	Time of superior (-bbbb) If how this absolved answer that the top opplicable)	
J	Type of owner(s) (check only one box) If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable) a Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, LF TEN	VIIIIC VNE)
	b Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names)	1, 20, 20, 1112)
	3b1 Enter your ownership percentage%	
	3b2 Enter amount of 2024 net property taxes you paid or will pay\$.00
	3b3 If all of the other owner(s) occupied your home during 2024, check box	(
	c ☐ Trust (e.g., TR, TRSE, TRST, UDT)	
	d ☐ Estate (e.g., EST)	
	e Partnership f Corporation, Subchapter S Corporation, or Limited Liability Company	
	g Other If Other, fill in owner(s) type	
4	CONTAINED DATE OF THE PART OF	
5	Assessed value of land\$	46000.00
6	Assessed value of improvements	98100.00
7		6.4
8	Property taxes (without special assessments/charges and before first dollar credit and lottery/gaming credit)\$	
9 10	Sum of first dollar credit and lottery/gaming credit	201.00 1955.00

EXP-2: Reece C. Parks Interview Notes

Reece C. Parks (SSN: 031-00-XXXX) has two children, Corey Parks (SSN: 322-00-XXXX) and Asia Parks (SSN: 388-00-XXXX), who live with her full time. She is divorced from Larry Parks since 2022. She paid all the household expenses. Larry paid alimony and child support and will not be claiming the children. Reece normally pays her entire tax bill by the end of the year; however, this year she just paid the first installment of her real estate tax bill during the tax year. She is unsure what to put down on her Wisconsin intake form for the property taxes paid without assessments so you will need to calculate that amount. Reece indicates that her property acreage is 5.0 acres, assessed value of land is 30,000, and assessed value of improvements is 70,000. According to the county website, the payment receipt shows the tax was applied as follows:

Activity	Posted	Paid By	Property Tax	Other	Total
Payment	12/30/24	Reece Park	\$820.00	\$190.00	\$1,010.00
Abatement	12/30/24	First Dollar Credit			\$82.45
Abatement	12/30/24	Lottery Credit			\$152.55
Payment	01/30/25	Reece Park	\$1010.00		\$1,010.00

Knowledge Questions

Question 1: What is the amount of property taxes used for homestead credit?

- a) \$2,020
- b) \$1,830
- c) \$820
- d) \$1,010
- e) \$1,785
- f) Reece is not eligible for homestead credit because she did not pay all her property taxes.

Question 2: What is the amount of property taxes Reece may use for the school property tax credit?

- a) \$2,020
- b) \$1,830
- c) \$820
- d) \$1,010
- e) \$1,785
- f) Reece is not eligible for school property tax credit because she did not pay all her property taxes.

Question 3: What percentage of the federal earned income credit will Reece receive for Wisconsin earned income credit?

- a) 4 percent
- b) 11 percent
- c) 34 percent
- d) 50 percent
- e) Reece is not eligible for Wisconsin earned income credit.

Question 4: Would Reece be eligible for the Wisconsin retirement income exclusion subtraction on Schedule SB, line 16, if her adjusted gross income was less than \$15,000.

True False

Find the software's tax form answer key on DOR website's Volunteers/Coordinators - Tax Assistance Programs page.

Form 13614-C (November 2024)			Intake/II	Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Revie	the Treasur	ury - Internal Rev	evenue Se :y Rev	≥	Sheet				OMB Number 1545-1964	nber 364
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	s Forms W-2 r ITIN letters id driver's lice	, 1099, 1098, 109 for all persons or inse) for you and	95. n your tax retul your spouse	Ę		Complete p. You are res information. If you have.	lete pages re respons ation. have ques	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	form. informati ne IRS-c	on on you ertified vo	ır return. F	Provide col	mplete and	accurate
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us	d to provide	high quality so	ervice and up	shold the higl	hest eth	nical standa	rds. To re	eport uneth	ical be	navior to	the IRS,	email us	at ts.volta	at ts.voltax@irs.gov
Your first name (pronouns, optional)	uns, optiona	/) M.I.	Last name			<u>></u>	Your date of birth	of birth	Your	Your job title				
REECE		C	PARKS			4	4/8/1959		PAR	PARKS EMPLOYEE	OYEE			
Spouse's first name (pronouns, optional)	onouns, opt	tional) M.I.	Last name			S	Spouse's date	date of birth		Spouse's job title	title			
Mailing address				# Ybt #	#	City					State		ZIP code	e e
1301 HARRIS ST						GREEN BAY	AY				WI		54304	
Your telephone number 920-123-4567	<u>_</u>	Spouse's telephone	phone number	er Email	ail addr	address (optional)	(Je		_ Did □	d you live o Yes	r work in No	two or m	Did you live or work in two or more states in \square Yes $ \boxtimes$ No	in 2024
Check if you or your spouse were in 2024.	spouse wer	e in 2024:				Legally blind	pu				You	dS	Spouse	% X
A U.S. citizen		× You		Spouse	2	Totally and	d perman	Totally and permanently disabled	led		You	ď	Spouse	% X
In the U.S. on a visa		Nov □		×	2	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IPP		You	Sp		%
A full-time student		□ You		×	9	Owners or	holders	Owners or holders of any digital assets	al asse	S.	You	Sp	Spouse	%
If due a refund, how would you like your refund	ould you like	e your refund				If you hav	e a bala	If you have a balance due, how would you like to make your payment	now wo	ld you lik	te to mak	e your pa	ayment	
\omega Direct deposit		☐ Check by m	ck by mail				ccount				IRS.gov	IRS.gov Direct Pay	ay	
□ Split refund between accounts	en accounts	□ Other]			□ Set up	installme	Set up installment agreement	ent		Mail pay	Mail payment to IRS	IRS	
Would you like to receive written communications from th	ve written co	ommunications	from the IRS	in a language other than English	e other	than English					You	Sp	Spouse	% ×
What language														
Would you like information on how to vote and/or how to	tion on how	to vote and/or		register to vote							Yes	No N		
Would you, or your spouse if married filing jointly, like \$3	use if marrie	ed filing jointly,	\sim	to go to the Presidential Election Campaign Fund	ential E	lection Cam	paign Fu	pu			You	odS □	Spouse	No ×
As of December 31, 2024, what was your marital status Never Married	24, what wa	ss your marital statu	status ried	If married	i, were	If married, were you married for all of 2024	for all of	2024			Yes	8 □		
		Did	you live with	Did you live with your spouse during any part of the last six months of 2024	during	any part of th	ie last si	x months o	f 2024		Yes	∾ □		
× Divorced		☐ Leg	ally Separate	Legally Separated but not Divorced	vorcec	_					Widowed	þe		
Date of final decree	1/1/2022	.22 Date	Date of separate	arate maintenance decree	decree						Year of	spouse's death	death	
To be completed by certified volunteer: Can anyone el	ertified vol	unteer : Can an	yone else cla	lse claim the taxpayer or	yer or s	spouse on their tax return	eir tax re	turn			Yes	□ No		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	f everyone v ou supporte	who lived with yed but did	ou last year e with you la	year (except your you last year.		Answer	Answer Yes or No (Y/N)	o (Y/N)		To be	ecomple (Ye	oleted by certifie (Yes, No, or N/A)	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued OR IPPIN CH	Qualifying T child or prelative of n any other 5 person c	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
ASIA PARKS	10/30/2005	DAUGHTER	12	S	Y	Y	Y	Z	z	Z	Z	Y	Y	Y
COREY PARKS	10/30/2005	SON	12	S	Y	Y	Y	z	z	z	z	Y	Y	Y
Catalog Number 52121E					*	www.irs.gov						Form 1	13614-C	Form 13614-C (Rev. 11-2024)

Income: Answer the following questions on the left side of this p	side of this page. Check only the boxes that apply to you and/or your spouse.	Page 2
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included Notes/Comments	Notes/Comments
⋈ (B) Wages as a part-time or full-time employeeHow many lobs 1	☐ (B) W-2s #	
(B/A) Tips	(B/A) Tips (Basic when reported on W2)	
	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
 □ (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	(B) 1099-G	
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	
	☐ (B) Itemized last year ☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)	(B) 1099-INT	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return	☐ Capital loss carryover ☐ Yes ☐ No	
	☒ (B) Alimony \$ 6000	
	Excluded from income	
☐ (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	
rent it for fewer than 15 days	☐ Rental expense \$	
☐ Income from renting personal property such as a vehicle		
□ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
☐ (A) Payments for contract or self-employment work	☐ (A) Schedule C	
Did you report a loss on last year's return $\ \square$ Yes $\ \square$ No	□ 1099-MISC #	
	□ 1099-NEC #	
	# # 1099-K	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 ☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse	he left side of this page. Check only the boxes that apply to you	Page 3 and/or your spouse.
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	# #	
⋈ (A) Taxes: state, local, real estate, sales, etc.		I
☐ (A) Medical, dental, prescription expenses	\square (B) Standard deduction \square (A) Itemized deduction	
☐ (A) Charitable contributions	٠	
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	□ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	I
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	1
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$	I
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$	ı
	Adjustment to income	I
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
oxtimes (B) You or someone in your family took educational classes	☐ (B) Taxable scholarship income	
(technical school, college, job related, etc.)	 ⋈ (B) 1098-T (itemized statement from school, invoice, etc.) 	
	\square (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	I
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	ı
(A) Purchase health insurance through the Marketplace (Exchange)	□ (A) 1095-A	
 ☐ (A) Purchase and install energy-efficient home items (example: windows, fumace, insulation, etc.) 	☐ (B) Energy efficient home improvement credit	ľ
 ☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender 	□ (A) 1099-C	ı
☐ (A) Have a loss related to a declared Federal disaster area	□ (A) 1099-A	I
	☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit,	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year	ı
child tax credit, or American opportunity credit)	Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to	☐ Estimated tax payments	
2024 Taxes	☐ Last year's refund applied to this year	
	☐ Last year's return available	
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Taxpayer Wei	re you a res	ident of	Wisconsin for ALI	L of 2024?	X Yes	No
Information Cou	ıld another	person (claim you as a dep	endent?	Yes	X No
Name			ecurity Number	Date of Birtl		
REECE C PARKS		031-00		04/08/19		
Spouse's name		Social Se	ecurity Number	Date of Birtl	h	
Address	Apt #	City	1547		Zip	
1301 HARRIS ST Occupation		GREE!	Occupation	WI 5	54304 Number	
PARKS EMPLOYEE		Сроиос	Cooupanon	(920) 12		
On December 31, 2024, were you Single If married, were you living with your spouse at a If widowed, date of spouse's death (mm/dd/yyyy	-		Head of househo		ved Yes	☐ No
Are you (or your spouse) legally blind?	Taxpay	er 🗌	Spouse			
or permanently and totally disabled?	Taxpay	er	Spouse			
List your children that you consider dependents is required for all dependents claimed.	and the nar	nes of c	thers you provide	support for. §	Social s	ecurity card
Name	Birth	Date	Social Security Num	ber Relatior	nship	Months Lived in Home
ASIA PARKS	10/30	/2005	388-00-0000	DAUGH	ITER	12
COREY PARKS	10/30)/2005	322-00-0000	SOI	N	12
Does taxpayer qualify for: ► Dependent care credit	(DC)?	res	No ► Earned	income credit (E	EIC)? X	Yes No
Check the box next to all types of income you	received in	2024:			Num	ber of W-2s
X Wages W-2		gain 10	99B		1	
Interest 1099INT		_	ns 1099R			
Dividends 1099DIV	Pensio	n/annuit	y 1099R , RRB-109	99, RRB-1099F	₹	
State tax refund 1099G	Unemp	loymen	Comp 1099G – Al	ways needed		
X Alimony - date of divorce 12/31/2022	Social	Security	1099SSA			
Self-Employment (Schedule C-EZ)	Other I	ncome				
Adjustments to Income:						
Contributions made to an IRA during 2024 \$			Roth	Regular		
Student loan interest paid in 2024 \$			\$2,500 Max	×		
Child care expenses paid in 2024\$			Paid while	you worked or I	ooked fo	r work.
Name of provider			Social Sec	urity or FEIN_		
College tuition paid in 2024			•	ust complete F nust provide Fo		
Did you receive a 1095-A, 1095-B, 1095-C				Yes X	No	
Will you be claiming any Medical expenses or Chari	table Contri	butions 1	for 2024?	Yes X	No If Yes	s, complete dule A worksheet.
Did you own your home during 2024?				X Yes	No If Ye	s, complete edule A worksheet.
Did you participate in the first time homebuyer's pro	gram?			Yes	No	
Did you make any qualified residential energy impro	vements to	your res	idence in 2024?.	Yes X	No If Ye	s, complete n 5695.
Did you make estimated tax payments in 2024?	Federal			□ WI □	State	
I-061v (R. 12-24)					Wisconsin De	partment of Revenue

Wisconsin Income Tax Return Information

1.	Health insurance paid during 2024 (Post-Tax)\$	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? X Yes No \$ 7,330.00 Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	(if Yes, line 4, WI Form 1, \$7,333 max)
4.	Rent paid during 2024\$	(line 13a)
5.	Property taxes paid in 2024	(line 13b)
6.	Amount purchased out of state where sales tax was not charged \$ 0.00	(line 20, WI Form 1)
7.	Are you claiming Homestead Credit? X Yes No	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered on WI Schedule H	only.
	Federal/State Disability in your name (SSI)\$	(line 9b)
	Scholarships/fellowships/grants\$	(line 9h)
	VA Benefits (Military compensation)	(line 9h)
	Child Support\$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received\$	(line 9j)
	Kinship Care/Other public assistance	(line 9j)
	Do you want your refund electronically deposited in your bank account? 🗵 Yes	☐ No
1	Name of Institution BANK OF WISCONSIN	Savings
F	Routing # 987654321 Account # 123456789	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- · All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

Thank you for letting us help you with your income taxes.

Come again next year.

22222	a Employee's social security number 031-00-XXXX	OMB No. 154	15-0008			
b Employer identification number	(EIN)	•	1 Wag	ges, tips, other compensation	2 Federa	al income tax withheld
39-XXXXXXXX				\$12,169.34		\$698.65
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social	security tax withheld
PARKS AND RECRE	ATION			\$12,169.34		\$582.96
2433 PARK PLACE			5 Me	dicare wages and tips	6 Medic	are tax withheld
MAPLEWOOD WI 54	226			\$12,169.34		\$210.25
			7 Soc	cial security tips	8 Alloca	ted tips
d Control number			9		10 Depen	dent care benefits
e Employee's first name and initia	l Last name	Suff.	11 No	nqualified plans	12a	
REECE C PARKS					DD	\$11,620.58
3001 HARRIS ST				utory Retirement Third-party loyee plan sick pay	12b	
GREEN BAY WI 54304				loyee plan sick pay	a J	\$2,100.00
			14 Oth	er	12c	
					å C	269.23
					12d	
f Employee's address and ZIP co	de					
15 State Employer's state ID numb	ber 16 State wages, tips, etc.	17 State incor	ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax 20 Locality name
WI 036-XXXXXXX	XXX \$12,169.34	\$480	.26			

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

		VOID			C	ΓED					
PAYER'S name, street address country, ZIP or foreign postal c				rovince,	1	Gross distributio	n	OI	MB No. 1545-0		Distributions From Pensions, Annuities,
PARKS RETIREMENT SERVION 1465 PASSADENA DRIVE	E				\$	\$5 a Taxable amoun	,900.00 t		2024	, P	Retirement or Profit-Sharing Plans, IRAs, Insurance
GREEN BAY WI 54304					\$	\$2	,400.25		Form 1099-	R	Contracts, etc.
					21	b Taxable amoun not determined			Total distribution		Copy 1
PAYER'S TIN	RECIF	PIENT'S TIN	1		3	Capital gain (incl box 2a)	uded in	4	Federal inco withheld	ne tax	State, City, or Local
39-XXXXXXX		031-00-	XXX	ΚX	\$			\$		\$900.00	Tax Department
RECIPIENT'S name					5	Employee contrib Designated Roth contributions or		6	Net unrealize appreciation employer's s	in	
REECE C PARKS					\$	insurance premi		\$			
Street address (including apt. r	0.)				7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other		
1301 HARRIS STREET					L	7	✓	\$		9	⊣
City or town, state or province, country, and ZIP or foreign postal code GREEN BAY WI 54304			9	a Your percentage distribution	of total %	١.	Total employe	e contribution	S		
10 Amount allocable to IRR within 5 years		ear of desig. contrib.	12	FATCA filing requirement	14 \$	4 State tax withho	eld 600.00	15	State/Payer WI/1111		. 16 State distribution \$
\$			L		\$						\$
Account number (see instruction	ns)		13	Date of payment	1 \$	7 Local tax withh	eld	18	Name of loo	cality	19 Local distribution \$
					\$						\$
Form 1099-R		www.i	rs.gc	v/Form1099F	2				Department of	the Treasury	- Internal Revenue Service

		CTED			
FILER'S name, street address, city or foreign postal code, and telephone nu	town, state or province, country, ZIP or umber	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574		
UW GREEN BAY		\$ \$12,028.69	2024		Tuition
123 SCHOOL ROAD		2			Statement
GREEN BAY WI 54304					
			Form 1098-T		
FILER'S employer identification no.	STUDENT'S TIN	3			Сору В
39-XXXXXXX	388-00-XXXX				For Student
STUDENT'S name	•	4 Adjustments made for a	5 Scholarships or gran	nts	
A CIA DA DIVO		prior year			This is important tax information
ASIA PARKS		\$	\$ \$4,	698.25	and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amou	unt	furnished to the IRS. This form
1301 HARRIS ST		scholarships or grants for a prior year	in box 1 includes amounts for an		must be used to
City or town, state or province, count	ry, and ZIP or foreign postal code	loi a prior year	academic period		complete Form 8863 to claim education
GREEN BAY WI 54304		\$	beginning January- March 2025		credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a graduate	10 Ins. contract reimb.	refund	tax preparer or use it to prepare the tax return.
	half-time student	student	\$		propare the tax return.
Form 1098-T (k	keep for your records)	www.irs.gov/Form1098T	Department of the T	reasury -	Internal Revenue Service

EXP-2.7

EXP-3: Jane Veteran Interview Notes

Jane Veteran does not have her Social Security card with her; however, you can use her Form SSA-1099 instead. Jane has no dependents. Her late husband was a 100 percent disabled veteran, and she would like to claim the veterans and surviving spouses' property tax credit as she has done since 1998 when her husband passed away. Jane received Social Security (85% taxable), military pension, interest from savings bonds and dividends. Jane paid for Medicare Part B insurance as part of her Social Security check. She also purchased Medicare supplemental insurance in the amount of \$100/month. Jane paid her real estate taxes in the current tax year and a portion of her prior year taxes during the tax year. She has provided a receipt and tax bill. Jane's property is on more than one acre, so you will need to complete the worksheet below to calculate the eligible credit.

Wo	rksheet If Property Tax Bill Shows More Th	an 1 Acre of Land
1.	Assessed value of land (from tax bill) 1.	
2.	Number of acres of land	
3.	Divide line 1 by line 2	
4.	Assessed value of principal dwelling 4.	
5.	Add line 3 and line 4	
6.	Total assessed value of all land and improvements (from tax bill) 6.	
7.	Divide line 5 by line 6	
8.	Net property taxes paid	
9.	Multiply line 8 by line 7. This is the amount of property tax allowed for the credit 9	

Knowledge Questions

Question 1: Assuming the property is not more than one acre, which credit(s) reimburse an eligible taxpayer for the full amount of property tax paid (exclusive of special assessments, delinquent interest, and charges for service):

- a) Homestead credit
- b) School property tax credit
- c) Veterans and surviving spouses' property tax credit
- d) All of the above

Question 2: What documents need to be provided to Wisconsin Department of Revenue for taxpayers claiming the veterans and surviving spouses' property tax credit (either via scan or mailed):

- a) Copy of property tax bill claiming the credit
- b) Proof of payment
- c) Certification letter from Veterans Administration (VA), unless previously submitted
- d) All of the above

Question 3: For taxpayers who never claimed the veterans and surviving spouses' property tax credit before, what clues on the intake forms or during the interview may alert you to a taxpayer's possible eligibility for the credit?

- a) Taxpayer indicates they or their spouse are permanently and totally disabled.
- b) Taxpayer indicates they or their spouse are a veteran.
- c) Taxpayer indicates they or their spouse receive disability benefits from the VA.
- d) All of the above.

Question 4: What should a taxpayer do if they believe they may be eligible for the veterans and surviving spouses' property tax credit but have never inquired or claimed it before?

- a) Review the requirements listed in the Form 1 instruction booklet.
- b) Contact the VA office to obtain a certification of eligibility letter before claiming the credit.
- c) Send the return in for the credit without documentation and wait for the Wisconsin Department of Revenue to respond.
- d) Both a and b.

Question 5: The veterans and surviving spouses' property tax credit must be claimed within 4 years of the unextended due date of the return.

True False

Question 6: Like the homestead credit, a taxpayer does not need to pay the property taxes to receive the veterans and surviving spouses' property tax credit.

True False

Question 7: There is no income limitation for the veterans and surviving spouses' property tax credit.

True False

Question 8: Taxpayers claiming the veterans and surviving spouses' property tax credit may also claim the school property tax credit and Wisconsin homestead credit as well.

True False

Question 9: Taxpayers can claim multiple years of taxes (exclusive of any assessments, penalties, or services) if taxes were paid during the current tax year.

True False

Form 13614-C (November 2024)		_	Department of the Intake/Interview	Department of the Treasury - Internal Revenue Service Iterview and Quality Revie	and	ury - Internal Reve	y Rev	≥	Sheet				OMB Number 1545-1964	ıber 64
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax represented by the properties of the security cards as valid driver's license) for you and your spoures. 	orms W-2, 1099, IN letters for all priver's license) fo	1098, 109 versons on r you and	5. your tax return /our spouse	_		Complete p You are res information. If you have	ete pages e respons ation. have ques	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	orm. nformation ie IRS-certi	on your r	eturn. Pro	ovide com	plete and	accurate
Volunteers are trained to provide high quality service and uphold	provide high	quality se	rvice and up	hold the highest ethical	est eth		ds. To re	standards. To report unethical behavior to the IRS, email	ical behav	ior to th	e IRS, el	ns	t ts.volta	at ts.voltax@irs.gov
Your first name (pronouns, optional) JANE	s, optional)	M.	Last name VETERAN			7 7	Your date of birth 12/20/1945	of birth	Your job title RETIRED	o title				
Spouse's first name (pronouns, optional)	ouns, optional)	M.I.	Last name			S	pouse's c	Spouse's date of birth		Spouse's job title	σ.			
Mailing address				Apt #	#	City				S	State		ZIP code	Φ
Your telephone number 555-555-1253	Spor	lse's tele	Spouse's telephone number	r Email	ail addr	address (optional)			Did you	live or ×	work in tw	vo or mor	Did you live or work in two or more states in ☐ Yes ⊠ No	in 2024
Check if you or your spouse were in 2024:	ouse were in 20	324:				Legally blind	þ			\ 	You	Spouse		No N
A U.S. citizen		×	Spouse □		9	Totally and	l perman	Totally and permanently disabled	pel	≻ □□	You	Spouse		8
In the U.S. on a visa		□ You	Spouse □	×	8	Issued an i	identity p	Issued an identity protection PIN (IPPIN)	IN (IPPIN)		You	□ Spouse] esr	№
A full-time student		□ You	Spouse	×	8	Owners or	holders	Owners or holders of any digital assets	al assets	>	You	□ Spouse] esr	% □
If due a refund, how would you like your refund	ld you like your	refund				If you hav	e a balar	If you have a balance due, how would you like to make your payment	plnow wo	you like t	o make	your pay	ment	
Direct deposit		∑ Chec	Check by mail			☐ Bank account	count				SS.gov D	IRS.gov Direct Pay	>	
☐ Split refund between accounts	accounts	□ Other				□ Set up	installmer	Set up installment agreement	int	≥	ail payn	Mail payment to IRS	SS	
Would you like to receive written communications from the	written commur	ications f	rom the IRS in	in a language	other	a language other than English				\ 	You	esnods [N ×
What language														
Would you like information on how to vote and/or how to register to vote	on how to vote	and/or h		r to vote						_	Yes	8 ⊠		
Would you, or your spouse if married filing jointly, like \$3 to	e if married filin	g jointly, l		go to the Presidential Election Campaign Fund	intial El	ection Cam	oaign Fur	p p			You	Spouse		% ⊠
As of December 31, 2024, what was your marital status Never Married	, what was your	· marital statu	tatus ied	If married	, were	If married, were you married for all of 2024	for all of	2024		> _	Yes	8 _		
		Did y	Did you live with your spouse during any part of the last six months of 2024	onr spouse c	luring a	ny part of th	ie last six	months of	2024	≻	Yes	8 _		
☐ Divorced		☐ Lega	Legally Separated but not Divorced	d but not Di	vorced					×	Widowed			
Date of final decree		Date	Date of separate maintenance decree	naintenance	decree					>	ear of sp	Year of spouse's death	leath	1998
To be completed by certified volunteer: Can anyone else claim the taxpayer or	ified volunteer	: Can any	one else clai	m the taxpay	er or s	spouse on their tax return	eir tax ret	nm		\ 	Yes	% □		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	veryone who liv supported but	ed with yo	ou last year (e e with you las	except your st year.		Answer \	Answer Yes or No (Y/N)	(X/N)		To be co	omplete (Yes	oleted by certifie (Yes, No, or N/A)	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last) Dat (mn	Date of birth Relation (mm/dd/yy) (child, p etc.)	Relationship to you (child, parent, none, etc.)	Number of smooths lived in syour home in (2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student p	Totally and lipermanently lipermapled	Issued Qualifying child or relative of any other person		This person Th provided per more than les 50% of their \$5 own support inc	This Taperson had properson had properson had properson mc \$5,050 of 50 income this	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this
Catalog Number 52121E					WW	www.irs.gov						Form 13	8614-C	Form 13614-C (Rev. 11-2024)

om any of the following in 2024: (To be completed by certified volunteer) Income to be included No mart-time or full-time employee (B) W-2s (B)	income. Answer the following questions on the felt side of this p	Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.	spouse.
(B) Wages as a part time or full-time employee How many pobs (BA) Tips (BA	Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be in	cluded Notes/Comments
(B/A) Tips (Basic when reported on W2)	☐ (B) Wages as a part-time or full-time employee		
(B/A) Tips (Basic when reported on W2) (B/A) Retirement account, pension or annuity proceeds (B/A) Tips (Basic when taxable amount is reported) # (B/B) Disability benefits (such as payments from insurance and worker's compensation) (B/B) Social Security or Railroad Retirement Benefits (B/B) Social Security or Railroad Retirement Benefits (B/B) Social Security or Railroad Retirement Benefits (B/B) Interest or dividends (bank account, bonds, etc.) (B/B) Interest or dividends (bank account, bonds,	How many jobs		
(B) Disability benefits (such as payments from insurance and worker's compensation) (B) Social Security benefits (such as payments from insurance and worker's compensation) (B) Disability benefits (such as payments from insurance and worker's compensation) (B) Disability benefits (such as payments from insurance and worker's compensation) (B) Disability benefits (such as payments from insurance and worker's compensation) (B) Disability benefits (such as payments from insurance and worker's compensation) (B) Disability benefits or failured Relief (b) SA-1099 (B) Interest or dividends (tank account, bonds, etc.) (B) Interest or dividends (tank account, bonds, etc.) (B) Interest or dividends (tank account, bonds, etc.) (B) Interest or dividends (tank account, bonds, etc.) (B) Alimony (B) Alimony (B) Alimony (C) Alimony (B) Alimony (B) Alimony (C) Alimony (B) Alimony (C) Alimony (C) Alimony (C) Alimony (D) Ali	□ (B/A) Tips		
(A) Qualified Charitable Distribution From 1099-R \$		(B/A) 1099-R (Basic when taxable amount is reported)	
(B) Disability benefits (such as payments from insurance and with the content of			
(B) Social Security or Railroad Retirement Benefits	 ☐ (B) Disability benefits (such as payments from insurance and worker's compensation) 	(B) Disability benefits on 1099-R or W-2	
(B) Netund of state or local income tax (B) Refund (B) Interest or dividends (bank account, bonds, etc.) (B) Interest or dividends (bank account, bonds, etc.) (B) Interest or dividends (bank account, bonds, etc.) (C) Sale of stocks, bonds or real estate (A) Sale of stocks, bonds or real estate (A) Sale of stocks, bonds or real estate (B) Alimony (B) Alimony (A) Income from renting out your house or a room in your house (B) Alimony (A) Income from renting personal property such as a vehicle (B) Gambling winnings, including lottery (B) Gambling winnings, including lottery (C) Payments for contract or self-employment work (B) Gambling winnings, including the year's return (C) Payments for contract or self-employment work (C) Payments for contract or self-employment work (D) Payments for contract or self-employment work (D) Payments for contract or self-employment work (E) Gambling winnings, including lottery (E) Gambling winnings, including lottery (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or expenses (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or self-employment work (E) Contract or other grandling is a personal self-employment work (E) Contract or oth	1	(B) SSA-1099, RRB-1099	
(B) Refund of state or local income tax	☐ (B) Unemployment benefits		
(B) Interest or dividends (bank account, bonds, etc.) (A) Sale of stocks, bonds or real estate (B) Almony (B) Alimony (A) No use the dwelling unit as a personal residence and renting personal property such as a vehicle (B) Aambling winnings, including lottery (A) Payments for contract or self-employment work (B) Ashe of stocks, bonds or real estate (B) Nu.2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) Alimony (B) Alimony (B) Alimony (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (C) Capital loss carryover (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (C) Capital loss carryover (B) Alimony (C) Capital loss carryover (C) C) Capital loss carryover (C) C) Contract or self-employment work (C) C) Contract or self-employment work (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryover (C) C) Contract carryov	☐ (B) Refund of state or local income tax		
(B) Interest or dividends (bank account, bonds, etc.)			No
(A) Sale of stocks, bonds or real estate Did you report a loss on last year's return Did you report a loss on last year's return Did you received during the year's (example: cash benefits) Did you report a loss on last year's return Did you report a loss on last year's return Did you report a loss on last year's return Did you report a loss on last year's return Did you received during the year? (example: cash benefits) Did you report a loss on last year's return Did year of service chart) Did year of stocks, bonds or a room in your house captive and rented for fewer than 15 days Excluded from income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) Excluded from income (Advanced when the dwelling is a personal residence and rential expense Did you report a loss on last year's return Did year or service chart) Did you report a loss on last year's return Did year of service chart) Did year of service chart) Did year or service chart) ### Captive income (see Pub 4012 for guidance on other income, i.e., benefits)		(B) 1099-INT # (B) 1099-DIV	
Did you report a loss on last year's return (B) Alimony (A/M) Income from renting out your house or a room in your house (A/M) Income from renting out your house or a room in your house (A/M) Income from renting out your house or a room in your house (A/M) Income from renting out your house or a room in your house (A/M) Income from renting out your house or a room in your house (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings, including lottery (B) Cambling winnings (list losses below if taxpayer can itemize deductions) (B) Cambling winnings, including lottery (B) Cambling winning is a personal (B) Cambling winning is a person	☐ (A) Sale of stocks, bonds or real estate	(A) 1099-B (include brokerage statement)	
(B) Alimony Excluded from income (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rented for fewer than 15 days If yes, did you use the dwelling unit as a personal residence and rented for fewer than 15 days Income from renting personal property such as a vehicle (B) Gambling winnings, including lottery (B) Cambling winnings, including lottery (A) Payments for contract or self-employment work (A) Payments for contract or self-employment work (A) Payments for contract or self-employment work (B) Cambling winnings, including lottery (B) Cambling winnings (list losses below if taxpayer can itemize deductions) (B) MV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) Cambling winnings, including lottery (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) WV-2G or other gambling winnings (list losses below if taxpayer can itemize deduct	□ Yes	Capital loss carryover	ON ON
Excluded from income from renting out your house or a room in your house or a personal residence and rented for fewer than 15 days) \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$ \$\$\$\$\$\$	□ (B) Alimony	(B) Alimony	
(AMM) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rented for fewer than 15 days) If yes, did you use the dwelling unit as a personal residence and rented for fewer than 15 days) Income from renting personal property such as a vehicle (B) Gambling winnings, including lottery (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (A) Payments for contract or self-employment work (A) Payments for contract or self-employment work (B) Gambling winnings (list losses below if taxpayer can itemize deductions) (B) Gambling winnings (list losses below if taxpayer can itemize deductions) (B) Gambling winnings (list losses below if taxpayer can itemize deductions) (B) M-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)			ON ON
If yes, did you use the dwelling unit as a personal residence and rent if for fewer than 15 days Income from renting personal property such as a vehicle (B) Gambling winnings, including lottery (A) Payments for contract or self-employment work (A) Payments for contract or self-employment work (B) Gambling winnings, including lottery (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (C) Schedule C (D) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize ca	(A/M) Income from renting out your house or a room in	☐ (A/M) Rental income (Advanced when the dwelling is residence and rented for fewer than 15 days)	ersonal
Income from renting personal property such as a vehicle (B) Gambling winnings, including lottery (A) Payments for contract or self-employment work (A) Payments for contract or self-employment work (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling wintings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling wintings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling (list losses below if taxpayer can itemize deducti	If yes, did you use the dwelling unit as a personal residence and		
Income from renting personal property such as a vehicle (B) Gambling winnings, including lottery (A) Payments for contract or self-employment work (A) Payments for contract or self-employment work (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) (B) W-2G or other more received ductions (list losses below if taxpayer can itemize deductions) (B) W-2G or other more received ductions (list losses below if taxpayer can itemize deductions) (B) W-2G or other more received ductions (list losses below if taxpayer can itemize deductions) (B) W-2G or other more received ductions (list losses below if taxpayer can itemize deductions) (B) W-2G or other more received ductions (list losses below if taxpayer can itemize deductions) (B) W-2G or other more received deductions (B) W-2G or other more received deductions (B) W-2G or other more received deductions (B) W-2G or other more received deductions (B) W-2G or other more received deductions (B) W-2G or other more received dedu	Yes	Kental expense	
contract or self-employment work contract or self-employment work contract or self-employment work contract or self-employment work con last year's return Contract or self-employment work Contract or self-employment work Contract or self-employment work Contract or self-employment work Contract or self-employment work Contract or other income reported deductions) ###################################			
contract or self-employment work con last year's return Yes No 1099-MISC 1099-NEC 1099-NEC 1099-NEC 1099-NEC 1099-NEC 1099-NEC 20ther income reported elsewhere Cother income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	☐ (B) Gambling winnings, including lottery		
son last year's return 1099-MISC	☐ (A) Payments for contract or self-employment work		
received during the year? (example: cash copy of service chart) 1099-NEC	□ Yes		
received during the year? (example: cash try, awards, digital assets, royalties, union strike teceived during the year?) Other income reported elsewhere Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)			
received during the year? (example: cash ty, awards, digital assets, royalties, union strike scope of service chart)			
received during the year? (example: cash		☐ Other income reported elsewhere	
received during the year? (example: cash			
			ле, i.е.,
Catalog Number 52121E www.irs.gov Form	Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

X

Page 3 Form 13614-C (Rev. 11-2024) Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse. Notes/Comments Notes/Comments Notes/Comments (To be completed by certified volunteer) Information to report ž \Box (B) EITC, CTC, AOTC or HOH disallowed in a previous year (To be completed by certified volunteer) Expenses to report $\hfill\square$ (B) 1098-T (itemized statement from school, invoice, etc.) (A) Itemized deduction # တ S Yes **HSA distributions** (B) Education credit or tuition and fees deduction (To be completed by certified volunteer) Standard or Itemized Deductions Eligible for Low Income Taxpayer Clinic referral □ (B) Energy efficient home improvement credit □ (B) Alimony payments with spouse's SSN ☐ (B/A) IRA (Basic if a Roth IRA or 401K) Last year's refund applied to this year $\ \square$ (B) Child and dependent care credit ☐ (B) Educator expenses deduction ☐ (B) Taxable scholarship income Disaster relief impacts return Last year's return available ☐ (A) Sale of home (1099-S) ☐ Estimated tax payments (B) Standard deduction Adjustment to income ☐ HSA contributions Year disallowed □ (B) 1098-E □ (A) 1099-C A-9601 (A) (A) 1095-A □ (A) 1098 (A) Purchase health insurance through the Marketplace (Exchange) (B) School supplies by a teacher, teacher's aide or other educator (B) Have a tax credit disallowed (example: earned income credit, (A) Have credit card, mortgage, or other debt cancelled/forgiven (A) Purchase and install energy-efficient home items (example: (B) Make estimated tax payments or apply last year's refund to $\hfill\square$ (B) You or someone in your family took educational classes (A) Have a loss related to a declared Federal disaster area Paid any of the following expenses to itemize in 2024? (B) Alimony payments (do not include child support) child tax credit, or American opportunity credit) technical school, college, job related, etc.) Did any of the following happen during 2024? (A) Taxes: state, local, real estate, sales, etc. (B/A) Contributions to a retirement account prescription expenses (A) Have a health savings account (HSA) Receive any letter or bill from the IRS windows, furnace, insulation, etc.) Paid any of these expenses in 2024? (B) Child and dependent care (A) Charitable contributions (B) Student loan interest (A) Mortgage Interest (A) Medical, dental, Catalog Number 52121E (A) Sell a home by a lender 2024 taxes

Taxpayer	Were you a re	sident of	Wisconsin for ALL of	of 2024?	X Yes	☐ No
Information	Could another	person	claim you as a depe	ndent?	Yes	× No
Name		Social Se	ecurity Number	Date of B	Birth	
JANE VETERAN		355-00		12/20/	1945	
Spouse's name		Social Se	ecurity Number	Date of I	Birth	
Address	Apt #	City		State	Zip	
5555 43RD STREET		WAUP	ACA	WI	54981	
Occupation RETIRED		Spouse's	s Occupation		ne Number 555-1253	
On December 31, 2024, were you Single	e Marrie	d	Head of household	X Wic	lowed	
If married, were you living with your spous	e at any time du	ring the la	ast six months of the	year?	Yes	No
If widowed, date of spouse's death (mm/do	_{1/yyyy)} <u>01/02/19</u>	998				
Are you (or your spouse) legally blind?	Taxpay	ver	Spouse			
or permanently and totally disabled?		_	Spouse			
List your children that you consider depende			_ ·	unport for	Social s	ecurity car
is required for all dependents claimed.	onto ana mo na	11100 01 0	on ord you provide of	арроп тот.	occiai c	ocurry curv
Name	Birt	h Date	Social Security Numbe	r Rela	tionship	Months Lived in Home
Does taxpayer qualify for: ▶ Dependent care of	credit (DC)?	Yes >	No ► Earned in	come credi	t (EIC)?	Yes X No
Check the box next to all types of income	you received in	n 2024:			Nun	nber of W-2s
☐ Wages W-2	Capita	al gain 10)99B			
	☐ IRA di	istributio	ns 1099R			
▼ Dividends 1099DIV	X Pensi	on/annuit	ty 1099R, RRB-1099	, RRB-109	9R	
State tax refund 1099G	Unem	ploymen	t Comp 1099G – Alw a	ys needed		
Alimony - date of divorce	_ X Social	Security	/ 1099SSA			
Self-Employment (Schedule C-EZ)	Other	Income				
Adjustments to Income:						
Contributions made to an IRA during 2024	\$		Roth	Regular		
Student loan interest paid in 2024			\$2,500 Max			
Child care expenses paid in 2024	\$		Paid while yo	u worked o	or looked fo	or work.
Name of provider			Social Secui	rity or FEI	N	
College tuition paid in 2024			Preparer mus Taxpayer mus			
Did you receive a 1095-A, 1095-B, 1095-C				Yes	X No	
Will you be claiming any Medical expenses or	Charitable Contr	ibutions	for 2024? 🕽	X Yes	No If Ye	s, complete edule A workshee
Did you own your home during 2024?				X Yes	No If Ye	es, complete edule A workshee
Did you participate in the first time homebuyer	's program?			Yes	X No	
Did you make any qualified residential energy	improvements to	your res	idence in 2024?.	Yes	X No If Yo	es, complete m 5695.

VV	isconsin income Tax Return Information		
1.	Health insurance paid during 2024 (Post-Tax)	. \$1,200.00	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024		(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes No Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.		(if Yes, line 4, WI Form 1, \$7,333 max)
4.	Rent paid during 2024	.\$	(line 13a)
5.	Property taxes paid in 2024	.\$5,872.00	(line 13b)
6.	Amount purchased out of state where sales tax was not charged	. \$0.00	(line 20, WI Form 1)
7.	Are you claiming Homestead Credit? Yes X No	. \$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered of	on WI Schedule H	only.
	Federal/State Disability in your name (SSI)	. \$	(line 9b)
	Scholarships/fellowships/grants	. \$	(line 9h)
	VA Benefits (Military compensation)	. \$	(line 9h)
	Child Support	. \$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received		`
	Kinship Care/Other public assistance	. \$	(line 9j)
	Do you want your refund electronically deposited in your bank account?	Yes	X No
١	Name of Institution	Checking	Savings
F	Routing # Account #		
			,

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

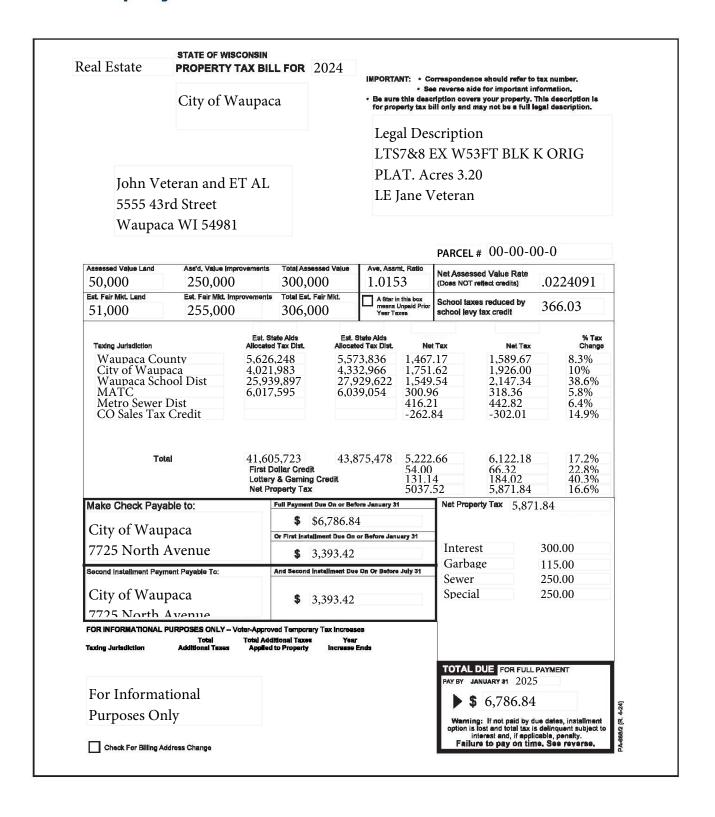
- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- · All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

	☐ VOID		CTED					
PAYER'S name, street address country, ZIP or foreign postal c			1 Gross	distributio	on	OMB No. 1545-0		Distributions From Pensions, Annuities,
DEFENSE FINANCE AND ACC 1234 MILITARY WAY	COUNTING SERVICE	E	\$ 2a Taxa	able amour	\$26,000 nt	2024	, P	Retirement or rofit-Sharing Plans IRAs, Insurance
INDIANAPOLIS IN 46077						4000		Contracts, etc
			\$		\$24,950		₹	
			1	able amour determined		Total distribution		Copy 1
PAYER'S TIN	RECIPIENT'S TIN	N	3 Capit	al gain (inc	luded in	4 Federal incor	ne tax	Foi
			box 2			withheld		State, City or Loca
								Tax Department
39-XXXXXXX	355-00-	XXXX	\$			\$		
RECIPIENT'S name				oyee contri Inated Rotl		6 Net unrealize appreciation		
JANE VETERAN				butions or		employer's s		
571112 727217117			\$	ance premi	ums	\$		
Street address (including apt. r	0.)		7 Distri	oution	IRA/	8 Other		1
5555 43RD ST			code	(s)	SEP/ SIMPLE	<u> </u>		
				7		\$	%	⊣
City or town, state or province, or	ountry, and ZIP or for	eign postal code		percentagi ibution		9b Total employee	contributions	5
WAUPACA WI 54981 10 Amount allocable to IRR	11 1st year of desig.	12 FATCA filing		e tax withh		\$ 15 State/Payer	's state no	16 State distribution
within 5 years	Roth contrib.	requirement	\$	o tax within	1010	WI/111		\$
\$			\$					\$
Account number (see instruction	ns)	13 Date of payment	17 Loca	al tax withh	neld	18 Name of loc	ality	19 Local distribution
			\$					\$
Form 1099-R	www.i	rs.gov/Form1099F	3			Department of	he Treasury	- Internal Revenue Service
	☐ VOID	CORREC					_	
PAYER'S name, street address, city or foreign postal code, and telephor		nce, country, ZIP	1a Total	ordinary divi	dends	OMB No. 1545-011	0	
CENTURY LINK			\$	¢	21,212	Form 1099-D [V∣ [Dividends and
1551 CONCORD CIRCLE				ied dividend		(Rev. January 2024	4)	Distributions
EAU CKLAIRE WI 54703					Ī	For calendar year		
			\$		21,212	2024		
				capital gain	- 1	2b Unrecap. Sec.	1250 gain	Copy 1
PAYER'S TIN	RECIPIENT'S TIN		\$ Section	on 1202 gain		\$ 2d Collectibles (28	%) gain	For State Tax Department
			\$	71 1202 gain	1	\$	70) guiii	Department
39-XXXXXXX	355-00-2	xxxx	2e Section	897 ordinary	dividends	2f Section 897 cap	ital gain	
			\$			\$		
RECIPIENT'S name				vidend distri	butions	4 Federal income	tax withheld	
JANE VETERAN			\$ Section	n 199A divid	dondo	\$ 6 Investment exp	onese	
Street address (including apt. no.)			\$	ii 199A divid	Jenus	\$	enses	
FFFF 42DD CTDEFT				ın tax paid		8 Foreign country or U	I.S. possession	
5555 43RD STREET								
City or town, state or province, cour	ntry, and ZIP or foreign	postal code	\$					
WAUPACA WI 54981			9 Cash I	iquidation dis	tributions	Noncash liquidations	n distributions	
		11 FATCA filing requirement	12 Exem	pt-interest d	ividends	13 Specified privation bond interest d		
			\$		1 - 7	\$		
Account number (see instructions)			14 State	15 State ider	ntification no.	16 State tax withh	eld	
				ļ		\$		
Form 1099-DIV (Rev. 1-2024)		wayny ire gov/Forr		L		Department of th		

	ΞD		☐ VOID [
OMB No. 1545-0112	yer's RTN (optional)	, country, ZIP		PAYER'S name, street address, city or foreign postal code, and telephone	
Form 1099-INT				UNITED STATES OF AMERICA	
(Rev. January 2024)	nterest income			9967 THIS STREET CHICAGO IL 60290	
For calendar year 2024_	\$4,698			CHICAGO IL 00290	
	arly withdrawal penalty				
			RECIPIENT'S TIN	PAYER'S TIN	
ds and Treasury obligations	3 Interest on U.S. Savings Bonds and Treasury obligations			45-XXXXXXX 355-00-XXXX	
\$15,698					
5 Investment expenses	ederal income tax withheld		•	RECIPIENT'S name	
				JANE VETERAN	
7 Foreign country or U.S. territory	oreign tax paid				
				Street address (including apt. no.)	
Specified private activity bond interest			5555 43RD ST		
\$	\$459	tal code	ry, and ZIP or foreign pos	City or town, state or province, count	
11 Bond premium	/larket discount			WAUPACA WI 54981	
\$					
		requirement			
15 State 16 State identification no.		•		Account number (see instructions)	
	İ				
	Form 1099-INT (Rev. January 2024) For calendar year 2024 ds and Treasury obligations \$15,698 5 Investment expenses \$ 7 Foreign country or U.S. territory 9 Specified private activity bond interest \$ 11 Bond premium \$ 13 Bond premium on tax-exempt bond \$ 15 State 16 State identification no.	Payer's RTN (optional) OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year 2024 2 Early withdrawal penalty \$ 3 Interest on U.S. Savings Bonds and Treasury obligations \$ 4 Federal income tax withheld \$ 5 Investment expenses \$ 6 Foreign tax paid \$ 7 Foreign country or U.S. territory \$ 8 Tax-exempt interest 9 Specified private activity bond interest \$ 10 Market discount 11 Bond premium \$ 12 Bond premium on Treasury obligations 13 Bond premium on tax-exempt bond \$ 14 Tax-exempt and tax credit bond CUSIR po	Country, ZIP Payer's RTN (optional) Payer's RTN (optional) OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year 2024 2 Early withdrawal penalty \$ 3 Interest on U.S. Savings Bonds and Treasury obligations XX \$ 15,698 4 Federal income tax withheld 5 Investment expenses \$ 6 Foreign tax paid 7 Foreign country or U.S. territory \$ 8 Tax-exempt interest 9 Specified private activity bond interest tal code \$ 459 \$ 10 Market discount 11 Bond premium FATCA filling \$ \$ requirement 12 Bond premium on Treasury obligations 13 Bond premium on tax-exempt bond \$ \$ 14 Tax-exempt and tax credit bond CLISIP po	Payer's RTN (optional) OMB No. 1545-0112 Form 1099-INT 1 Interest income \$ \$4,698	

 PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME · SEE THE REVERSE FOR MORE INFORMATION. lox 1. Name Box 2. Beneficiary's Social Security Nur JANE VETERAN 355-00-XXXX Box 5, Net Benefits for 20XX (Box 3 minu lox 3. Benefits Paid in 20 XX Box 4. Benefits Repaid to SSA in 20 XX \$24,240.00 \$24,240.00 **DESCRIPTION OF AMOUNT IN BOX 3 DESCRIPTION OF AMOUNT IN BOX 4** aid by check or direct deposit Medicare Part B premiums deducted from your benefits **Total Additions** 3enefits for 20XX PAID BY CHECK OR DIRECT DEPOSIT\$21,024 Medicare Part B premiums deducted from your benefits: \$2,148 Box 6. Voluntary Federal Income Tax Withheld Medicare Prescription Drug Premiums (Part D) deducted from your benefits: \$1,068 \$0.00 Benefits for 20XX: \$21,024 Box 7. Address JANE VETERAN 5555 43RD STREET WAUPACA WI, 54981 Box 8. Claim Number (Use this number if you need to contact 5

2024 Property Tax Bill



Parcel f	Number	Tax '	Year	Parcel	Address
00 00	0 00 0	0 0 2023		5555	43rd St
Date Paid	Receipt #	Property Tax Specials		Interest	Total Amount
6/30/24	10025364	\$2,750		\$250	\$3,000
				Total Payments	\$3,000

Parcel f	Number	Tax '	Year	Parcel	Address
00 00	0 00 0	2024 5555 43			43rd St
Date Paid	Receipt #	Property Tax Specials		Interest	Total Amount
12/26/24	10025395	\$5,871.84	\$800.00	\$115	\$6,786.84
				Total Payments	\$6,786.84

EXP-4: Gavin and Izzy Bragg Interview Notes

Gavin Bragg (SSN: 331-00-XXXX) and Izzy Bragg (SSN: 332-00-XXXX) are full-time residents of Wisconsin. Gavin is retired and is currently collecting veteran benefits and social security in 20XX. Izzy was unemployed in 20XX. They received a broker's statement in 20XX showing stock transactions. They were unable to pay any real estate taxes in 20XX; however, they would like to receive the homestead credit, if eligible. Gavin indicates the property is .25 acres. They both had health insurance for all 20XX.

Knowledge Questions

Question 1: Izzy's unemployment received was automatically reduced by the software on Wisconsin Schedule
SB, per the unemployment worksheet in the Schedule SB instructions.

True False

Question 2: Any unemployment subtracted on Schedule SB, line 3, is automatically added back to household income on line 9a of the homestead Schedule H by the software.

True

False

Question 3: Gavin and Izzy do not have a disqualified loss because they have a net gain on their stock transactions.

True

False

Question 4: What is the amount of disqualified loss, if any, needing to be entered manually as an addback to homestead household income?

Question 5: Because Izzy is younger than age 62, does not have any earned income and is not disabled, the Braggs cannot receive homestead credit.

True

False

Form 13614-C (November 2024)	1	Department of the Treasu Intake/Interview and	partment of the Yrview 6		al Revenue Se lity Re	y - Internal Revenue Service Quality Review Sheet	leet			OMB Number 1545-1964	nber 364
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return • Picture ID (such as valid driver's license) for you and your spouse	ns W-2, 1099, 1098, 109 letters for all persons on er's license) for you and	15. your tax return your spouse		· · · · · · · · · · · · · · · · · · ·	Complete page You are respor information. If you have que	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	orm. Iformation on e IRS-certifiec	your retum.	Provide co	implete and	accurate
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov	rovide high quality se	rvice and uphol	d the highes	st ethical stan	dards. To 1	eport unethi	cal behavior	to the IRS	, email us	s at ts.volta	x@irs.gov
Your first name (pronouns, optional) GAVIN	ptional) M.I.	Last name BRAGG			Your date of birth 11/20/1962	of birth	Your job title RETIRED	<u>o</u>			
Spouse's first name <i>(pronouns, optional)</i> IZZY	ns, optional) M.I.	Last name BRAGG			Spouse's 8/31/1970	Spouse's date of birth 8/31/1970	Spouse's job title UNEMPLOYED	ob title YED			
Mailing address			Apt #	City	NO			State		ZIP code	e e
Your telephone number 555-999-9999	Spouse's tele	Spouse's telephone number	Email	addre	onal)		Did you liv	Did you live or work in two or more states in ☐ Yes 区 No	n two or m	ore states	in 2024
Check if you or your spouse were in 2024:	se were in 2024:			Legally blind	blind			\ \	S	Spouse	\ ×
A U.S. citizen	Nov ⊠	Spouse	_ □		and perma	Totally and permanently disabled	þe	no, □ [ි 🗆		
In the U.S. on a visa	× You	Spouse □	_ □		an identity	Issued an identity protection PIN (IPPIN)	N (IPPIN)	□ You	dS □		8
A full-time student	no		× N		or holders	Owners or holders of any digital assets	ıl assets	□ You	dS □		%
If due a refund, how would you like your refund	you like your refund			If you h	nave a bala	If you have a balance due, how would you like to make your payment	w would you	like to ma	ike your pa	ayment	
Direct deposit	□ Chec	Check by mail		☐ Ban	☐ Bank account			☐ IRS.go	IRS.gov Direct Pay	ay	
☐ Split refund between accounts	counts	_		□ Set	up installm	Set up installment agreement	ut Ut	Mail page Mail pa	Mail payment to IRS	IRS	
Would you like to receive written communications from the IRS	itten communications f].⊑	। language c	a language other than English	lish			□ You	dS 🗆	Spouse	N ×
What language											
Would you like information on how to vote and/or how	n how to vote and/or h	now to register to vote	vote					□ Yes	N ×		
Would you, or your spouse if married filing jointly, like	f married filing jointly, I	ike \$3 to go to the	ne President	\$3 to go to the Presidential Election Campaign Fund	ampaign Fu	pur		□ You	ds 🗆	Spouse	% ×
As of December 31, 2024, what was your marital status Never Married	hat was your marital statu ⊠ Married	itatus i ed	If married, w	If married, were you married for all of 2024	ied for all o	f 2024		× Yes	⊗		
	ρid _y	Did you live with your spouse during any part of the last six months of 2024	r spouse dur	ing any part c	of the last si	x months of	2024	□ Yes	2 □		
☐ Divorced	☐ Legally	ally Separated but not Divorced	out not Divo	rced					/ed		
Date of final decree	Date of	of separate maintenance decree	intenance de	cree				Yearo	Year of spouse's death	death _	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	ed volunteer: Can an	yone else claim t	the taxpayer	or spouse or	ı their tax re	turn		□ Yes	ON □		
List the names below of everyone who lived with you last year (except spouse) AND anyone you supported but did not live with you last year.	ryone who lived with youpported but did	ou last year (except your re with you last year.	sept your ear.	Answ	Answer Yes or No (Y/N)	(N/N)	To	To be completed by certified volunteer (Yes, No, or N/A)	leted by certifie Yes, No, or N/A)	ertified vo r N/A)	lunteer
Name (first, last) Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married U. as of 12/31/2024 Cit (S/M)	U.S. Resident of Citizen U.S., Canada or Mexico	Full-time a student	Totally and Is permanently IF disabled	Issued Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
Catalog Number 52121E				www.irs.gov					Form	13614-C	Form 13614-C (Rev. 11-2024)

(To be completed by certified volunteer) Income to be included (B) W-2s (B/A) Tips (Basic when reported on W2) (B/A) 1099-R (Basic when taxable amount is reported) # (B) Aualified Charitable Distribution From 1099-R \$ (B) Disability benefits on 1099-R or W-2 # (B) SSA-1099, RRB-1099 # (B) SSA-1099-G # (B) Refund \$ (B) Refund \$ (C) Application Applicati	ed Notes/Comments FEDERAL LONG-TERM CAPITAL LOSS CARRYOVER \$1,900
s (Basic when reported on W2) 19-R (Basic when taxable amount is reported) # fied Charitable Distribution From 1099-R \$ fility benefits on 1099-R or W-2 # 1099, RRB-1099 # 104 1050, RRB-1099 # 1051 1052 1053 1053 1054 1055 1055 1055 1055 1055 1055 1055	FEDERAL LONG-TERM CAPITAL LOSS CARRYOVER \$1,900
ported on W2) taxable amount is reported) # istribution From 1099-R \$ 099-R or W-2 # # # Constant in the portion of the	
taxable amount is reported) # stribution From 1099-R \$ 099-R or W-2 # # # # #	
1099-R or W-2 # # # # # # # # # # # # # # # # # # #	
099-R or W-2 # # # # # # # # # # # # # # # # # # #	
# # # # # # # # # # # # # # # # # # #	
ast year Store Only H	
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\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
^IG-860I (a) □ = #	Ĭ.
(A) 1099-B (include brokerage statement) #	
Capital loss carryover	
(B) Alimony \$	
Excluded from income	
(AdVanced when the dwelling is a personal residence and rented for fewer than 15 days)	nal
ental expense services and services and services	
.) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
) Schedule C	
] 1099-MISC #	
# #	
Other income reported elsewhere	
Schedule C expenses \$	
ther income (see Pub 4012 for guidance on other income, cope of service chart)	o.
www.irs.gov	Form 13614-C (Rev. 11-2024)
	(list losses below

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.	he left side of this page. Check only the boxes that apply to you	and/or your spouse.
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	# (A) 1098 #	
⋈ (A) Taxes: state, local, real estate, sales, etc.		I
\Box (A) Medical, dental, prescription expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	□ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	I
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	I
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$	I
(B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$	I
	Adjustment to income	I
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
\Box (B) You or someone in your family took educational classes	☐ (B) Taxable scholarship income	
(technical school, college, job related, etc.)	☐ (B) 1098-T (itemized statement from school, invoice, etc.)	
	\Box (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	I
(A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	I
(A) Purchase health insurance through the Marketplace (Exchange)	□ (A) 1095-A	I
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	ı
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	□ (A) 1099-C	ı
☐ (A) Have a loss related to a declared Federal disaster area	(A) 1099-A	I
	☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	I
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	I
(B) Make estimated tax payments or apply last year's refund to	☐ Estimated tax payments	I
2024 taxes	☐ Last year's refund applied to this year	I
	☐ Last year's return available	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

Taxpayer	Nere you a i	resident of	Wisconsin for ALL o	f 2024?	X Yes	☐ No
Information	Could anoth	er person (claim you as a deper	ndent?	Yes	X No
Name		•	ecurity Number	Date of Bi		
GAVIN BRAGG		331-00	-	11/20/1	962	
Spouse's name		I	ecurity Number	Date of Bi		
IZZY BRAGG		332-00	-0000	08/31/1	970	
Address	Apt#	City		State	Zip	
1234 BADGER LANE		MADIS	ON	WI	53704	
Occupation		1 '	Occupation	Telephone		
RETIRED		UNEMI	PLOYED	(555) 9	99-9999	
On December 31, 2024, were you Single	X Marı	ried	Head of household	Wido	owed	
 If married, were you living with your spouse 	at any time o	luring the la	ast six months of the y	/ear?	X Yes	☐ No
• If widowed, date of spouse's death (mm/dd/y	/yyy)					
Are you (or your spouse) legally blind?	Tayn	ayer	Spouse			
		_				
or permanently and totally disabled?		ayer	Spouse			
List your children that you consider dependen	its and the r	names of c	others you provide su	ipport for.	Social se	ecurity card
is required for all dependents claimed.		= .		T		Months Lived
Name	В	irth Date	Social Security Number	Relati	onship	in Home
Does taxpayer qualify for: ▶ Dependent care cre	edit (DC)?	Yes X	No ► Earned inc	ome credit	(EIC)?	Yes X No
Check the box next to all types of income yo	ou received	I in 2024:			Num	ber of W-2s
Wages W-2	X Cap	ital gain 10	199B			
✓ Interest 1099INT	□IRA	distribution	ns 1099R			
□ Dividends 1099DIV	Pen	sion/annuit	ty 1099R, RRB-1099 ,	RRB-1099	9R	
State tax refund 1099G	=		t Comp 1099G – Alwa			
Alimony - date of divorce			/ 1099SSA	y 3 Heeded		
Self-Employment (Schedule C-EZ)	Otne	er Income _.				
Adjustments to Income:						
Contributions made to an IRA during 2024 \$_			Roth	Regular		
Student loan interest paid in 2024 \$			\$2,500 Max			
Child care expenses paid in 2024\$			Paid while you	u worked o	r looked fo	r work.
			Social Secur			
College tuition paid in 2024			Preparer mus			3.
Conege tulion paid in 2024			Taxpayer mus			
Did you receive a 1095-A, 1095-B, 1095-C				Yes	≺ No	
Will you be claiming any Medical expenses or Ch	haritable Cor	ntributions 1	for 2024? 🗵	Yes		s, complete dule A worksheet
Did you own your home during 2024?			<u>></u>	Yes	No If Ye	s, complete edule A workshee
Did you participate in the first time homebuyer's	program?		[Yes	≺ No	
Did you make any qualified residential energy im	provements	to your res	idence in 2024?.	Yes	No If Ye	s, complete n 5695.

1.	Health insurance paid during 2024 (Post-Tax)	.\$	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	.\$	(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	\$	(if Yes, line 4, WI Form 1, \$7,333 max
4.	Rent paid during 2024	.\$	(line 13a)
5.	Property taxes paid in 2024	.\$	(line 13b)
6.	Amount purchased out of state where sales tax was not charged	. \$0.00	(line 20, WI Form 1
7.	Are you claiming Homestead Credit? X Yes No	. \$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered	on WI Schedule H	only.
	Federal/State Disability in your name (SSI)	. \$	(line 9b)
	Scholarships/fellowships/grants	.\$	(line 9h)
	VA Benefits (Military compensation)	. \$4,800.00	(line 9h)
	Child Support	.\$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received		(line 9j) (line 9j)
	Do you want your refund electronically deposited in your bank account?	X Yes	☐ No
1	Name of Institution BANK OF MADISON	X Checking	Savings
F	Routing # 98658965 Account # 159357	852	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

Form **1099-INT** (Rev. 1-2024)

PAYER'S name, street address, c	UOID	CORRE		ordinary dividends	OMB No. 1545-0110	l	
or foreign postal code, and teleph		ince, country, ZIF	I Total				
CAMP RANDALL INVESTME	ENTS		\$	420.40	Form 1099-DIV	Di	vidends and
3 CAMP RANDALL AVE MADISON WI 53704			1b Qualif	ied dividends	(Rev. January 2024)	[Distributions
			\$	420.40	For calendar year 2024		
				capital gain distr.	2b Unrecap. Sec. 125	50 gain	Copy 1
			\$	200.10	\$		For State Tax
PAYER'S TIN	RECIPIENT'S TIN		2c Section	on 1202 gain	2d Collectibles (28%)) gain	Department
39-XXXXXXX	331-00	-XXXX	<u> </u>	897 ordinary dividends	2f Section 897 capita \$	ıl gain	
RECIPIENT'S name				vidend distributions	Federal income tax	withheld	
GAVIN BRAGG			\$	1004 5 1	\$		
Street address (including apt. no.))		5 Section	n 199A dividends	6 Investment expens	ses	
1234 BADGER LANE			7 Foreig	n tax paid	8 Foreign country or U.S.	possession	
City or town, state or province, co	ountry, and ZIP or foreigr	n postal code	\$				
MADISON WI 53704			I .	quidation distributions	10 Noncash liquidation d	listributions	
		11 FATCA filing	\$ 12 Exemp	ot-interest dividends	\$ 13 Specified private a		
		requirement	\$		bond interest divid	dends	
Account number (see instructions)		Φ 14 State	15 State identification no.	16 State tax withheld		
			WI		\$		
Form 1099-DIV (Rev. 1-2024)					\$		
		www.iie.gov/101	m1099DIV		Department of the T	reasury - Int	ernai Hevenue Service
PAYER'S name, street address, o	VOID	☐ CORR	ECTED	RTN (optional)	Department of the T		emai Revenue Service
PAYER'S name, street address, or foreign postal code, and telept	city or town, state or pronone no.	☐ CORR	ECTED	RTN (optional)	OMB No. 154	5-0112]
or foreign postal code, and teleph CAMP RANDALL INVESTME 3 CAMP RANDALL AVE	city or town, state or pronone no.	☐ CORR	ECTED Payer's		OMB No. 154 Form 1099	5-0112 - INT	Interes
or foreign postal code, and teleph CAMP RANDALL INVESTME	city or town, state or pronone no.	☐ CORR	ECTED Payer's	RTN (optional)	OMB No. 154 Form 1099 (Rev. January	5-0112 - INT / 2024)]
or foreign postal code, and teleph CAMP RANDALL INVESTME 3 CAMP RANDALL AVE	city or town, state or pronone no.	☐ CORR	ECTED Payer's		OMB No. 154 Form 1099 (Rev. January For calenda	5-0112 - INT / 2024)	Interes
or foreign postal code, and teleph CAMP RANDALL INVESTME 3 CAMP RANDALL AVE	city or town, state or pronone no.	☐ CORR	ECTED Payer's 1 Intere	est income	OMB No. 154 Form 1099 (Rev. January For calenda	5-0112 - INT / 2024)	Interes
or foreign postal code, and teleph CAMP RANDALL INVESTME 3 CAMP RANDALL AVE	city or town, state or pronone no.	CORR	ECTED Payer's 1 Intere	est income 420.2	OMB No. 154 Form 1099 (Rev. January For calenda	5-0112 - INT / 2024)	Interes Income Copy
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN	city or town, state or protone no.	CORR	Payer's 1 Interes 2 Early	est income 420.2 withdrawal penalty	OMB No. 154 Form 1099 (Rev. January For calenda	5-0112 -INT v 2024) r year	Interes Income Copy For State Ta
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704	city or town, state or protone no.	CORR	Payer's 1 Interes \$ 2 Early \$ 3 Interes	est income 420.2 withdrawal penalty	OMB No. 154 Form 1099 (Rev. January For calenda 0 2024	5-0112 -INT v 2024) r year	Interes Income Copy
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN	city or town, state or protone no.	CORR	Payer's 1 Intere \$ 2 Early \$ 3 Intere \$	est income 420.2 withdrawal penalty	OMB No. 154 Form 1099 (Rev. January For calenda 2024 onds and Treasury ob	5-0112 -INT r 2024) r year -	Interes Income Copy For State Ta
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN 39-XXXXXXX	city or town, state or protone no.	CORR	Payer's 1 Intere \$ 2 Early \$ 3 Intere \$ 4 Fede \$	est income 420.2 withdrawal penalty est on U.S. Savings Beral income tax withhe	OMB No. 154 Form 1099 (Rev. January For calenda 2024 onds and Treasury ob	5-0112 -INT r 2024) r year -	Interes Income Copy For State Ta Departmen
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN 39-XXXXXXX RECIPIENT'S name	RECIPIENT'S TIN	CORR	Payer's 1 Intere \$ 2 Early \$ 3 Intere \$ 4 Fede \$	est income 420.2 withdrawal penalty est on U.S. Savings B	OMB No. 154 Form 1099 (Rev. January For calenda 2024 onds and Treasury ob	5-0112 -INT r 2024) r year -	Interes Income Copy For State Ta Departmen
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN 39-XXXXXXX RECIPIENT'S name GAVIN BRAGG	RECIPIENT'S TIN	CORR	Payer's 1 Interes \$ 2 Early \$ 3 Interes 4 Fede \$ 6 Forei	est income 420.2 withdrawal penalty est on U.S. Savings Beral income tax withhe	OMB No. 154 Form 1099 (Rev. January For calenda 2024 onds and Treasury ob	5-0112 -INT r 2024) r year - ligations	Interes Income Copy For State Ta Departmen
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN 39-XXXXXXX RECIPIENT'S name GAVIN BRAGG Street address (including apt. no.	RECIPIENT'S TIN	CORR	Payer's 1 Interes \$ 2 Early \$ 3 Interes 4 Fede \$ 6 Forei	est income 420.2 withdrawal penalty est on U.S. Savings Brail income tax withhe	OMB No. 154 Form 1099 (Rev. January For calenda 0	5-0112 -INT r 2024) r year - ligations	Interes Income Copy For State Ta Departmen
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN 39-XXXXXXX RECIPIENT'S name GAVIN BRAGG Street address (including apt. no.) 1234 BADGER LANE	RECIPIENT'S TIN	CORR	Payer's Payer's 1 Interes \$ 2 Early \$ 3 Interes \$ 6 Forei \$ 8 Tax-6	est income 420.2 withdrawal penalty est on U.S. Savings Brail income tax withhe	OMB No. 154 Form 1099 (Rev. January For calenda 2024 onds and Treasury ob Id 5 Investment expe \$ 7 Foreign country or 9 Specified private ac interest	5-0112 -INT r 2024) r year - ligations	Interes Income Copy For State Ta Departmen
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN 39-XXXXXXX RECIPIENT'S name GAVIN BRAGG Street address (including apt. no. 1234 BADGER LANE City or town, state or province, co	RECIPIENT'S TIN	CORR ivince, country, ZII D-XXXX	Payer's Payer'	est income 420.2 withdrawal penalty est on U.S. Savings Brail income tax withher gn tax paid	OMB No. 154 Form 1099 (Rev. January For calenda 2024 onds and Treasury ob dd 5 Investment expe \$ 7 Foreign country or 9 Specified private ac interest \$	5-0112 -INT r 2024) r year - ligations	Interes Income Copy For State Ta Departmen
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN 39-XXXXXXX RECIPIENT'S name GAVIN BRAGG Street address (including apt. no. 1234 BADGER LANE City or town, state or province, co	RECIPIENT'S TIN	CORR ivince, country, ZII	Payer's Payer's 1 Interes \$ 2 Early \$ 3 Interes \$ 6 Forei \$ 8 Tax-e \$ 10 Marks g g \$ 11 12 Bond p	est income 420.2 withdrawal penalty est on U.S. Savings Brail income tax withher gn tax paid	OMB No. 154 Form 1099 (Rev. January For calenda 2024 onds and Treasury ob dd 5 Investment expe \$ 7 Foreign country or 9 Specified private ac interest \$ 11 Bond premium \$ ss 13 Bond premium on ta	5-0112 -INT r 2024) r year - ligations enses r U.S. territory	Interes Income Copy For State Ta Departmen
or foreign postal code, and telept CAMP RANDALL INVESTME 3 CAMP RANDALL AVE MADISON WI 53704 PAYER'S TIN 39-XXXXXXX RECIPIENT'S name GAVIN BRAGG Street address (including apt. no. 1234 BADGER LANE City or town, state or province, co	RECIPIENT'S TIN 331-00	CORR ivince, country, ZII D-XXXX	Payer's Payer'	est income 420.2 withdrawal penalty est on U.S. Savings Beral income tax withher gn tax paid exempt interest	OMB No. 154 Form 1099 (Rev. January For calenda 2024 onds and Treasury ob dd 5 Investment expe \$ 7 Foreign country or 9 Specified private ac interest \$ 11 Bond premium \$	5-0112 -INT r 2024) r year - ligations russes r U.S. territory	Interes Income Copy For State Ta Departmen

www.irs.gov/Form1099INT

EXP-4.6

Department of the Treasury - Internal Revenue Service

CAMP RA			R	Account no: 1	AX REPORT 12345 Custome -00-XXXX Payer	r Service: 8	66-111-1111
FORM 1099	-B	20XX PROCE	DS FROM BROK	ER AND BART	ER EXCHANGE	TRANSACT	ΓIONS
SHORT-TERI	M TRANSA	CTIONS FOR W	/HICH BASIS IS R	EPORTED TO I	RS		
DATE	DATE	QUANTITY	DESCRIPTION	PROCEEDS	COST OR	WASH	GAIN OR
ACQUIRED	SOLD				OTHER	SALE	LOSS
					BASIS		
10/31/24	12/1/24	50 SHARES	FIELDHOUSE	\$5,050.00	\$3,190.00	\$0.00	\$1,860.00

CAMP RAINVESTM			R	Account no: 1	AX REPORT 2345 Custome -00-XXXX Payer	r Service: 8	66-111-1111
FORM 1099	-B	20XX PROCE	EDS FROM BROK	ER AND BART	ER EXCHANGE	TRANSACT	TIONS
LONG-TERM	1 TRANSAC	TIONS FOR WI	HICH BASIS IS RE	PORTED TO IR	IS		
DATE	DATE	QUANTITY	DESCRIPTION	PROCEEDS	COST OR	WASH	GAIN OR
ACQUIRED	SOLD				OTHER	SALE	LOSS
					BASIS		
5/1/23	12/3/24	25 SHARES	MAGIC STUFF	\$400.00	\$2,600.00	0.00	\$2,200.00

CAMP RA			R	Account no: 1	AX REPORT .2345 Custome -00-XXXX Payer	r Service: 8	66-111-1111
FORM 1099	-B	20XX PROCE	EDS FROM BROK	•	•		
LONG-TERM	1 TRANSAC	TIONS FOR WI	HICH BASIS IS RE	PORTED TO IR	S		
DATE	DATE	QUANTITY	DESCRIPTION	PROCEEDS	COST OR	WASH	GAIN OR
ACQUIRED	SOLD				OTHER	SALE	LOSS
					BASIS		
10/31/20	10/1/24	50 SHARES	FIELDHOUSE	\$15,090.00	\$8,100.00	\$0.00	\$6,990.00

or foreign postal code, and telephone	or town, state or province, country, ZIP no. WORKFORCE DEVELOPMENT	\$ 2 State or lo	\$3,420.00 ocal income tax predits, or offsets	Form (Rev	No. 1545-0120 1099-G March 2024) calendar year 2024		Certain Government Payments
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amo	ount is for tax year	4 Fed	eral income tax	withheld	Copy 1
39-XXXXXXX	332-00-XXX			\$:	\$150.00	
RECIPIENT'S name		5 RTAA pay	ments	6 Tax	able grants		For State Tax
IZZY BRAGG		\$		\$			Department
IZZI BRAGG		7 Agricultur	e payments		eck if box 2 is		
Street address (including apt. no.)		\$			de or business ome		
1234 BADGER LANE		9 Market ga	iin				
City or town, state or province, count	ry, and ZIP or foreign postal code	\$					
MADISON WI 53704		10a State	10b State identifica	ition no.	11 State income t	ax withheld	
Account number (see instructions)		WI			\$	\$100.00	
			[\$		

Form **1099-G** (Rev. 3-2024)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

 PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. · SEE THE REVERSE FOR MORE INFORMATION. Box 2. Beneficiary's Social Security Number lox 1. Name **GAVIN BRAGG** 331-00-XXXX Box 5. Net Benefits for 20XX (Box 3 minus Box 4 lox 3. Benefits Paid in 20 XX Box 4. Benefits Repaid to SSA in 20XX \$8.304.00 \$8,304.00 **DESCRIPTION OF AMOUNT IN BOX 3 DESCRIPTION OF AMOUNT IN BOX 4** aid by check or direct deposit Medicare Part B premiums deducted from your benefits **Total Additions** 3enefits for 20XX PAID BY CHECK OR DIRECT DEPOSIT \$5,724 Medicare Part B premiums deducted from your benefits: \$2,040 Box 6. Voluntary Federal Income Tax Withheld Medicare Prescription Drug Premiums (Part D) deducted from your benefits: \$540.00 0.00 Benefits for 20XX: \$8,304.00 Box 7. Address **GAVIN BRAGG** 1234 BADGER LANE MADISON WI 53074 Box 9. Claim Number (Use this number if you need to contact SSA) DO NOT RETURN THIS FORM TO SSA OR IRS rm SSA-1099-SM (1-20XX)

2024 Property Tax Bill

Real Estate	PROPERTY T	ONSIN AX BILL FOR	2024	IMPORTA			ance should refer to	
	City of Ma	dison			this desc	ription co	side for important in vers your property. I d may not be a full k	This description is
				Lega	al Des	scripti	on	
				1		EX W	53FT BLK I	K ORIG
	nd Izzy Brag	g		PLA Acre	AT. es .25			
	dger Lane n WI 53704							
						PARCE	L# 00-00-0	0-0
Assessed Value Land 85,900	Ass'd, Value Impro 271,200	357,		.9944			essed Value Rate OT reflect credits)	.0182784
51,000	Est. Fair Mkt. Impr 255,000	ovements Total Est	. Fair Mkt. 000	A Star in means t Year Tax	this box Unpaid Prior xes		axes reduced by avy tax credit	- 667.69
Taxing Jurisdiction Dane County		Est. State Alds Allocated Tax Dist. 5,626,248	Allocat	State Alds ed Tax Dist.	Ne 862.7	t Tex	Net Tax 902.64	% Tax Change 4.6%
City of Madis Madison Sch MATC	son	4,021,983 25,939,897 6,017,595	4,02 25,7	20,966 729,622 10,054	2,568 2,930 251.4	0.03	2,537.70 2,849.27 237.62	-1.2% -2.8% -5.5%
Tol	la	41,605,723 First Dollar Cred Lottery & Garnin Net Property Tax	it g Credit	334,478	6,612 84.39 278.1 6,249	7	6,527.23 88.15 328.23 6110.95	-1.3% 4.0% 18.0% -2.2%
Make Check Paya	able to:		t Due On or Bef			Net Pro	operty Tax 6,110).95
City of Mad	ison	\$ Or First Inst	\$6,110.9		arv 31	-		
7725 North	Avenue		3,055.48					
Second Installment Payr	nent Payable To:	And Second	installment Duc	On Or Before	July 31	1		
City of Madi		\$	3,055.47					
FOR INFORMATIONAL		ter-Approved Tempore				•		
Taxing Jurisdiction	Additional Taxes	Applied to Property	Increase			TOTA	L DUE FOR FULL	DAVMENT
For Informa	tional						JANUARY 31 2025 \$ 6,110.95	
Purposes Or	nly					Wan	ning: If not paid by di	ue detes installment
Check For Billing A	•					aption		delinquent subject to cable, penalty.

EXP-5: Max J. James Interview Notes

Max James (SSN: 393-00-XXXX) is a full-year resident of Wisconsin. Max has a Form W-2 for her work as a clerk in 20XX. Max has not taken any distributions from her retirement accounts. Max had health insurance all year with her employer. Max and her brother, Lucas James, purchased and move into their new home on May 1, 2024, and sold their old home on May 31, 2024. They jointly own their home (50/50) and they lived together all year. Lucas paid all the property taxes for their new home in 20XX. Max would like to claim homestead credit. Max does not want to do direct deposit/direct debit of any refund/amount owed.

Knowledge Questions

Question 1: Since Max's brother lived in each home with Max, she would be able to claim her half of the property taxes on line 13 of Schedule H.

True

False

Question 2: If Max's brother did not live in the home with her, and Max paid (or will pay) all the property taxes, how would this affect her homestead credit claim?

- a) She could take her percentage of the property taxes on line 13 of the Schedule H and her brother's percentage of the property taxes as rent on line 14c.
- b) She could claim all property taxes all line 13 of the Schedule H.
- c) She can't claim her brother's share of taxes on homestead credit claim.

Question 3: What additional question(s) pertaining to multiple owners need to be completed:

- a) If owner type is Self/spouse AND OTHERS, enter ownership percentage.
- b) If owner type is Self/spouse AND OTHERS, enter net property taxes paid.
- c) If owner type is Self/spouse AND OTHERS, did all owners occupy your home?
- d) If owner type is Self/spouse AND OTHERS, did the taxpayer pay all the property taxes?
- e) All of the above.

Question 4: For Max's return, what is Max's share of property taxes for her home purchased on May 1, 2024?

- a) \$2,400.00
- b) \$1,200.00
- c) \$803.00
- d) \$1,008.00
- e) \$675.00

Question 5: For Max's return, what is Max's share of property taxes for her home sold on May 31, 2024?
a) \$500.00
b) \$1,000.00
c) \$398.00
d) \$796.00
Question 6: Property tax information for the assessed values of land and improvements, acreage, gross property taxes, and sum of first dollar and lottery credits should be entered as they appear on the property tax bill.
True
False
Question 7: Regardless of the amount of property taxes Max pays, she can only claim her ownership percentage (50 percent) for the school property tax credit.
True
False
Question 8: If this is the first year Max has claimed homestead credit, you will need to submit verification of her ownership percentage with a homestead note.
True
False

Form 13614-C (November 2024)		_	ntake/Ir	Department of the Treasury - Internal Revenue Service ntake/Interview and Quality Review Sheet	he Treasu	ıry - Internal R Qualit	evenue Ser Y Rev	vice Vice	neet				OMB Number 1545-1964	nber 164
You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax ret. Picture ID (such as valid driver's license) for you and your spouse	as Forms W-2, 109 or ITIN letters for al lid driver's license)	1098, 1098, 109 ll persons on for you and y	5. your tax return your spouse	Ę		Complete para You are resinformation. If you have	lete pages re respons ation. have ques	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	orm. nformation on the IRS-certif	on your r	etum. Pr	rovide com parer.	plete and	accurate
Volunteers are trained to provide high quality ser	d to provide high	h quality se	rvice and up	rvice and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov	nest eth	ical standa	rds. To re	port uneth	ical behav	ior to th	e IRS, e	email us	at ts.volta	x@irs.gov
Your first name (pronouns, optional)	uns, optional)	<u>М</u> Р	Last name JAMES			<u>≻ ≃</u>	Your date of birth 12/1/1965	of birth	Your job title CLERK	title				
Spouse's first name (pronouns, optional)	ronouns, optiona	<i>(i</i>) M.I.	Last name			S	pouse's o	Spouse's date of birth	Spouse's job title	s job title	40			
Mailing address 666 ERIE STREET				Apt #	#	City				Sta	State WI		ZIP code 53706	Φ
Your telephone number 555-123-5555		ouse's telep	Spouse's telephone number		ail addr	Email address (optional)	(JE		Did you	live or wo	ork in t	Did you live or work in two or more states in 2024 ☐ Yes ☐ No	re states	in 2024
Check if you or your spouse were in 2024:	spouse were in	2024:				Legally blind	pu			\ 	You	Spouse □		% ×
A U.S. citizen		no√ ×	□ Spc	Spouse	8	Totally and	d perman	Totally and permanently disabled	pel	<u>\</u>	You	Spouse □		No N
In the U.S. on a visa		_ You	Spc	×	No	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IPPIN)	<u> </u>	You	□ Spouse		N ×
A full-time student		□ You	⊃ Spc	×	٧	Owners or	holders	Owners or holders of any digital assets	al assets		You	□ Spouse		No ×
If due a refund, how would you like your refund	vould you like you	ur refund				If you hav	e a balaı	If you have a balance due, how would you like to make your payment	y would y	ou like t	o make	your pay	ment	
☐ Direct deposit	•	× Chec	Check by mail			☐ Bank account	ccount		•		S.gov	☐ IRS.gov Direct Pay	>	
☐ Split refund between accounts	en accounts	□ Other				□ Set up	installme	Set up installment agreement	int	×	ail payı	Mail payment to IRS	SS.	
Would you like to receive written communications fr	ive written comm	unications f	om the IRS	.⊑	e other	a language other than English	_			\ _	You	Spouse □		No No
What language														
Would you like information on how to vote and/or how to register to vote	tion on how to vo	ote and/or h	ow to registe	er to vote						\ 	Yes	» N		
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund	ouse if married fil	ing jointly, li	ike \$3 to go	to the Preside	ential El	ection Cam	paign Fu	pu		\ _	You	Spouse □		No ×
As of December 31, 2024, what was your marital status Never Married	024, what was yo	ur marital statu Married	tatus ied	If married	, were	If married, were you married for all of 2024	for all of	2024		>	Yes	8 □		
		Did y	ou live with	Did you live with your spouse during any part of the last six months of 2024	during a	iny part of th	ne last six	months of	2024	<u>></u>	Yes	8 □		
☐ Divorced		☐ Lega	Illy Separate	Legally Separated but not Divorced	vorced					S	Widowed	7		
Date of final decree		Date	of separate	of separate maintenance decree	decree					>	ear of s	Year of spouse's death	death	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	certified volunte	er: Can any	one else cla	im the taxpay	er or s	pouse on the	eir tax ret	:nrn		Υ 🗆	Yes	oN □		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	of everyone who l	lived with ye it did not liv	ou last year (e with you la	except your st year.		Answer	Answer Yes or No (Y/N)	(N/N)		o pe co	omplete (Ye:	To be completed by certified volunteer (Yes, No, or N/A)	tified vol N/A)	lunteer
Name (first, last)	Date of birth Relati (mm/dd/yy) (child, etc.)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and lipermanently lipe	Issued Qualifying child or relative of any other person		This person T provided p more than 150% of their \$ 0wn support in	This Taperson had priess than m\$5,050 of 56 income st	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this
	1				Ī			+						

Income: Answer the following guestions on the left side of this pa	the left side of this page. Check only the boxes that apply to you and/or your spouse	Page 2
	(To be completed by certified volunteer) Income to be included	cluded Notes/Comments
 区B) Wages as a part-time or full-time employee How many jobs 1 	(B) W-2s #	
□ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
 □ (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	# (B) 1099-G	
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	
	☐ (B) Itemized last year ☐ Yes ☐	No No
(B) Interest or dividends (bank account, bonds, etc.)	# VI099-INT # TN1999-DIV #	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return	☐ Capital loss carryover ☐ Yes ☐	No
□ (B) Alimony	□ (B) Alimony \$	
	Excluded from income	No
☐ (A/M) Income from renting out your house or a room in your house If yes did you use the dwelling unit as a personal residence and	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	ərsonal
rent it for fewer than 15 days	☐ Rental expense \$	
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		
☐ (B) Gambling winnings, including lottery	□ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)#	
☐ (A) Payments for contract or self-employment work	☐ (A) Schedule C	
Did you report a loss on last year's return	□ 1099-MISC #	
	□ 1099-NEC #	
	# 1099-K	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 ☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	 ☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) 	ю, і.е.,
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

Page 3 Form **13614-C** (Rev. 11-2024) reported on closing statement Taxpayer's portion of sale Date sold home 5/31/24 Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse. Notes/Comments Notes/Comments Notes/Comments **2** □ (To be completed by certified volunteer) Information to report \square (B) EITC, CTC, AOTC or HOH disallowed in a previous year (To be completed by certified volunteer) Expenses to report (B) 1098-T (itemized statement from school, invoice, etc.) □ (A) Itemized deduction မ # □ Yes **HSA distributions** $\hfill\square$ (B) Education credit or tuition and fees deduction (To be completed by certified volunteer) Standard or Itemized Deductions ☐ Eligible for Low Income Taxpayer Clinic referral $\ \square$ (B) Energy efficient home improvement credit ☐ (B) Alimony payments with spouse's SSN ☐ (B/A) IRA (Basic if a Roth IRA or 401K) ☐ Last year's refund applied to this year☐ Last year's return available ☐ (B) Child and dependent care credit □ (B) Educator expenses deduction ☐ (B) Taxable scholarship income □ Disaster relief impacts return ☐ (A) Sale of home (1099-S) ☐ Estimated tax payments ☐ (B) Standard deduction Adjustment to income ☐ HSA contributions Year disallowed □ (B) 1098-E (A) 1095-A □ (A) 1099-C A-9601 (A) (A) 1098 □ (A) Purchase health insurance through the Marketplace (Exchange) (B) School supplies by a teacher, teacher's aide or other educator (B) Have a tax credit disallowed (example: earned income credit, (A) Have credit card, mortgage, or other debt cancelled/forgiven (A) Purchase and install energy-efficient home items (example: (B) Make estimated tax payments or apply last year's refund to ☐ (B) You or someone in your family took educational classes (A) Have a loss related to a declared Federal disaster area Paid any of the following expenses to itemize in 2024? ☐ (B) Alimony payments (do not include child support) child tax credit, or American opportunity credit) (technical school, college, job related, etc.) Did any of the following happen during 2024? (A) Taxes: state, local, real estate, sales, etc. (B/A) Contributions to a retirement account ☐ (A) Medical, dental, prescription expenses (A) Have a health savings account (HSA) Receive any letter or bill from the IRS windows, furnace, insulation, etc.) Paid any of these expenses in 2024? (B) Child and dependent care (A) Charitable contributions (B) Student loan interest □ (A) Mortgage Interest Catalog Number 52121E (A) Sell a home 2024 taxes

×

Taxpayer	Were you a res	sident of	Wisconsin for ALL o	f 2024?	X Yes	☐ No
Information	Could another	person o	claim you as a depen	dent?	Yes	× No
Name		Social Se	curity Number	Date of E	Birth	
MAX JAMES		393-00	-0000	12/01/		
Spouse's name		Social Se	ecurity Number	Date of E	Birth	
Address	Apt #	City	011	State	Zip	
666 ERIE STREET		MADIS		WI	53706	
Occupation CLERK		Spouses	Occupation		ne Number 123-5555	
On December 31, 2024, were you X Single	Marrie	d [Head of household	Wid	lowed	
• If married, were you living with your spouse	at any time dur	ing the la	ast six months of the y	ear?	Yes	☐ No
If widowed, date of spouse's death (mm/dd/y	уууу)					
Are you (or your spouse) legally blind?	Taxpay	er _	Spouse			
or permanently and totally disabled?	Taxpay	er _	Spouse			
List your children that you consider depender is required for all dependents claimed.	nts and the nar	mes of o	thers you provide su	pport for.	Social s	ecurity card
Name	Birth	n Date	Social Security Number	Relat	ionship	Months Lived
					-	in Home
Does taxpayer qualify for: ► Dependent care cr	edit (DC)?	Yes	No ▶ Earned inc	ome credit	t (EIC)?	Yes No
Check the box next to all types of income you	ou received in	2024:			Num	nber of W-2s
★ Wages W-2	Capita	I gain 10	99B		1	
Interest 1099INT	☐ IRA di	stribution	ns 1099R			
Dividends 1099DIV	Pensio	n/annuit	y 1099R , RRB-1099 ,	RRB-109	9R	
State tax refund 1099G	Unem	oloyment	Comp 1099G – Alwa y	ys needed		
Alimony - date of divorce	Social	Security	1099SSA			
Self-Employment (Schedule C-EZ)	Other	Income				
Adjustments to Income:						
Contributions made to an IRA during 2024 \$			Roth	Regular		
Student loan interest paid in 2024\$			\$2,500 Max			
Child care expenses paid in 2024\$			Paid while you	ı worked o	or looked fo	r work.
Name of provider			Social Securi	ty or FEI	N	
College tuition paid in 2024			Preparer must Taxpayer mus			
Did you receive a 1095-A, 1095-B, 1095-C				Yes [X No	
Will you be claiming any Medical expenses or C	haritable Contri	butions 1	for 2024?	Yes [No If Ye.	s, complete edule A worksheet.
Did you own your home during 2024?			<u>×</u>	Yes [No If Ye	es, complete edule A worksheet.
Did you participate in the first time homebuyer's	program?			Yes [X No	
Did you make any qualified residential energy in	nprovements to	your res	idence in 2024?.	Yes [X No If Ye	es, complete n 5695.

Wisconsin Income Tax Return Information

1.	Health insurance paid during 2024 (Post-Tax)\$	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes No \$	(if Yes, line 4, WI Form 1, \$7,333 ma)
4.	Rent paid during 2024	(line 13a)
5.	Property taxes paid in 2024	(line 13b)
6.	Amount purchased out of state where sales tax was not charged \$0.00	(line 20, WI Form 1
7.	Are you claiming Homestead Credit? X Yes No\$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered on WI Schedule H	only.
	Federal/State Disability in your name (SSI)\$	(line 9b)
	Scholarships/fellowships/grants\$	(line 9h)
	VA Benefits (Military compensation)	(line 9h)
	Child Support\$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received\$	(line 9j)
	Kinship Care/Other public assistance	(line 9j)
[Do you want your refund electronically deposited in your bank account?	× No
1	Name of Institution Checking	Savings
F	Routing # Account #	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

		a Employee	e's social security number										
22	555	, ,	0-XXXX	OMB No. 154	5-00	08							
b Employer ide	ntification number	(EIN)			1	Wages,	tips, other co	ompensation	2	Feder	al income ta	x withh	eld
39-XXX	XXXX						\$11,42	0.24			\$64	12.25	
c Employer's n	ame, address, and	ZIP code			3	Social	security wag	jes	4	Social	security ta	x withhe	eld
CLERKS							\$11,42	0.24			\$59	8.36	
528 PUN	CHER DR				5	Medica	are wages ar	nd tips	6	Medic	are tax with	held	
MADISO	N WI 53713						\$11,42	0.24			\$2	10.56	
					7	Social	security tips		8	Alloca	ited tips		
d Control numb	per				9				10	Deper	ndent care l	penefita	
e Employee's f	rst name and initial	Last r	name	Suff.	11	Nonqu	alified plans		12a				
MAX JAMI	-s								å D	D	\$9,1	42.2	5
666 ERIE S					13	Statutory		t Third-party sick pay	12b				
MADISON	WI 53706								a a				
					14	Other			12c				
									od e				
									12d		•		
									g d e				
f Employee's a	ddress and ZIP coo	de											
15 State Emplo	yer's state ID numb	oer	16 State wages, tips, etc.	17 State incor	ne tax	18	3 Local wag	es, tips, etc.	19 Lo	cal inc	ome tax	20 Loc	ality name
WI 036	-XXXXXXXX	XXX	\$11,420.24	\$412	.20								

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

SE	ECTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)	
1 2	Year on property tax bill (must be 2024 property tax bill) Name of owner(s) as shown on property tax bill Max and Lucas James	2024
3	Type of owner(s) (check only one box) If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable) a ☐ Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, L b ☐ Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names) 3b1 Enter your ownership percentage50_ % 3b2 Enter amount of 2024 net property taxes you paid or will pay	2400,00
4	c ☐ Trust (e.g., TR, TRSE, TRS, TRST, UDT) d ☐ Estate (e.g., EST) e ☐ Partnership f ☐ Corporation, Subchapter S Corporation, or Limited Liability Company g ☐ Other If Other, fill in owner(s) type	
5		20,000.00
6	Assessed value of improvements	80,000.00
7	· · · · · · · · · · · · · · · · · · ·	
8		2750.00
9		350 .00
10	Net property taxes after sum of first dollar credit and lottery/gaming credit	2400 .00
SEC	CTION 3 Closing Statement and Sale of Home Information	
1	Date home was sold.	May 31, 2024
-	Name of seller(s) as shown on closing statement Max and Lucas James	,,
3	Type of seller(s) (check only one box) If box 3b is checked, answer 3b1 (and 3b2 when applicable) a Self and/or spouse b Self and/or spouse AND OTHERS 3b1 Enter your ownership percentage 50 %	
	3b2 If all of the other owner(s) occupied your home before it was so	old, check box 🗸
	c Other If Other, fill in seller(s) type	
	Address of home sold 123 STAVE STREET, MADISON WI 53704	
5	Property taxes allocated to seller(s) on closing statement	
6	Selling price of home (do not include personal property items you sold with your home)	
7	Expense of sale (commissions, advertising, attorney fees, etc.)	
8	Adjusted basis of home sold (purchase price, improvements, etc.)	\$ 190,000.00

Section 4: Rent and Property Tax Exercises

EXRP-1: Tanya Trailer Interview Notes

Tanya Trailer (111-00-XXXX) is a single woman who owns her mobile home and pays lot rent in the Shady Acres Mobile Home Park. Tanya pays property tax on her mobile home. She is disabled and has only social security income. Her health insurance is through BadgerCare and is no cost to her. She has no federal filing obligation. She would like her check mailed to her.

Hint: Mobile homes in Wisconsin are considered personal property. These bills are mailed at the same time as real estate bills. Installments are not allowed on personal property tax bills. When searching a county website for this tax bill, be sure to select the personal property rather than real estate property to generate a tax bill. When entering the tax paid in the federal itemized deduction section (remember, this is probably last year's taxes), enter in the real estate section and not the personal property section. The personal property section in TaxSlayer is for use in other areas of the United States and does not pertain to Wisconsin's taxing method of mobile homes.

Hint: TaxSlayer requires a value for land and acreage when keying in tax bills. However, personal property taxes are for the improvements only. Enter "1" for the land value as well as the acreage for the homestead to calculate.

Hint: Tanya will have no state tax owing and therefore it is not necessary to enter information for the school property tax credit. However, some site coordinators prefer to have this keyed in as routine.

Hint: Make sure to select the filing state only box for e-filing return.

Knowledge Questions

Question 1: Taxes paid, either personal and/or real, for property, either a mobile home and/or land, that a taxpayer owned and used as a primary residence can be claimed for the school property tax credit as property taxes on line 12b.

True

False

Question 2: Rent paid for a lot the taxpayer uses as his primary residence can be claimed for the school property tax credit if it is not exempt property.

True

False

Question 3: What documentation must be sent to the Wisconsin Department of Revenue for Tanya's return?

- a) Tanya's personal property tax bill for her mobile home with a notation at the top stating "mobile home."
- b) Tanya's rent certificate.
- c) Tanya's Form SSA-1099.
- d) Both a and b.
- e) a, b, and c.

Form 13614-C (November 2024)		_	Intake/Ir	Department of the Treasury - Internal Revenue Service ake/Interview and Quality Review Sheet	the Treasi 7 and	ury - Internal R	evenue Ser. :y Rev	iew Sh	eet			OMB Number 1545-1964	mber 964
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	Is Forms W-2, 10 or ITIN letters for a didriver's license	99, 1098, 109 all persons on) for you and	15. your tax returi your spouse	L		• Comp • You a inform • If you	Complete pages You are responsi information. If you have quest	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	m. ormation c IRS-certifi	n your returi ed volunteer	n. Provide α preparer.	omplete and	accurate
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov	d to provide hig	gh quality se	rvice and up	hold the hig	hest eth	ical standa	rds. To re	port unethic	al behavi	or to the IR	S, email u	s at ts.volt	ax@irs.gov
Your first name (pronouns, optional) TANYA	uns, optional)	Ξ̈	Last name TRAILER			> 6	Your date of birth 9/4/1950	of birth	Your job title DISABLED	title (D			
Spouse's first name (pronouns, optional)	onouns, option	a/) M.I.	Last name			S .	p s,esnod	Spouse's date of birth	Spouse's job title	job title			
Mailing address 12 SHADY LANE LOT 301	301			Apt#	#	City WILD ROSE	SE			State		ZIP code 54984	e e
Your telephone number 608-55-555		Spouse's telephon	phone number	er Email	ail addr	address (optional)	(JE		Did you I ☐ Yes	Did you live or work in two or more states in ☐ Yes ➤ No	in two or n	nore states	in 2024
Check if you or your spouse were in 2024:	spouse were ir	י 2024:		=		Legally blind	pu			No. ✓	S	Spouse	No No
A U.S. citizen	•	x You		Spouse	2	Totally an	d permane	Totally and permanently disabled	70	× You	S 🗆	Spouse	% □
In the U.S. on a visa		□ You	ods	Spouse	_S	Issued an	identity pr	Issued an identity protection PIN (IPPIN)	(IPPIN)	□ You	S	Spouse	8 ×
A full-time student		□ You	ods □	Spouse x	2	Owners or	· holders o	Owners or holders of any digital assets	assets	□ You	S	Spouse	» N
If due a refund, how would you like your refund	ould you like yo	our refund				If you hav	re a balan	If you have a balance due, how would you like to make your payment	would y	ou like to m	ake your p	ayment	
Direct deposit		Check by	ok by mail			☐ Bank account	ccount			☐ IRS.g	IRS.gov Direct Pay	⁵ ay	
☐ Split refund between accounts	en accounts	□ Other	_			□ Set up	installmer	Set up installment agreement	.	x Mail	Mail payment to IRS	IRS	
Would you like to receive written communications from	ve written comn	nunications 1	from the IRS	the IRS in a language other than English	e other	than Englisl	۲			no√ □	S	Spouse	No No
What language													
Would you like information on how to vote and/or how to register to vote	tion on how to v	vote and/or h	now to registe	r to vote						□ Yes	× N	0	
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential	use if married f	iling jointly, I	ike \$3 to go t	o the Presid	ential El	Election Campaign Fund	paign Fun	pı		no√ □	S □	Spouse	No ×
As of December 31, 2024, what was your marital status Never Married	ı24, what was y	our marital statu	tatus ied	If married	i, were	If married, were you married for all of 2024	l for all of 2	2024		☐ Yes	_ □	0	
		Did	Did you live with your spouse during any part of the last six months of 2024	onr spouse	during a	any part of th	ne last six	months of 2	024	□ Yes	№	0	
☐ Divorced		☐ Legally S	ally Separate	eparated but not Divorced	ivorced					Widowed	wed		
Date of final decree		Date	Date of separate maintenance decree	maintenance	decree					Year	Year of spouse's death	s death	
To be completed by certified volunteer: Can anyone	ertified volunt	eer: Can any	yone else cla	else claim the taxpayer or spouse on their tax return	yer or s	pouse on th	eir tax retu	nrn		□ Yes	□ No	0	
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	of everyone who Ion supported b	lived with yout did	ou last year (e with you la	except your st year.		Answer	Answer Yes or No (Y/N)	(X/N)		To be completed by certified volunteer (Yes, No, or N/A)	oleted by c (Yes, No, c	certified voor N/A)	lunteer
Name (first, last)	Date of birth Rels (mm/dd/yy) etc.	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time T student p	Totally and Iss permanently IPF disabled	Issued Qualifying child or relative of any other person	This person provided of more than sown support	n This person had less than ir \$5,050 of out income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this
Catalog Number 52121E					W	www.irs.gov					Form	13614-C	Form 13614-C (Rev. 11-2024)

Income: Answer the following questions on the left side of this pa	the left side of this page. Check only the boxes that apply to you and/or your spouse	Page 2
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included Notes/Comments	ded Notes/Comments
☐ (B) Wages as a part-time or full-time employee	□ (B) W-2s #	
How many jobs		
□ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
 □ (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
 (B) Social Security or Railroad Retirement Benefits 	☐ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	# (B) 1099-G	
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	
	☐ (B) Itemized last year ☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)	(B) 1099-INT # (B) 1099-DIV #	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return $\ \square$ Yes $\ \square$ No	☐ Capital loss carryover ☐ Yes ☐ No	
☐ (B) Alimony	☐ (B) Alimony \$	
	Excluded from income	
☐ (A/M) Income from renting out your house or a room in your house If you did you use the dwelling unit as a personal residence and	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	nal
rent it for fewer than 15 days	☐ Rental expense \$	
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
☐ (A) Payments for contract or self-employment work	☐ (A) Schedule C	
Did you report a loss on last year's return	□ 1099-MISC #	
	□ 1099-NEC #	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	 □ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) 	υ. •
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

		Page 3
Expenses and Tax Related Events: Answer the questions on the	the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.	and/or your spouse.
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	# # #	
\Box (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	\Box (B) Standard deduction \Box (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	□ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	1
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$	1
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$	
	Adjustment to income	
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
\square (B) You or someone in your family took educational classes	☐ (B) Taxable scholarship income	
(technical school, college, job related, etc.)	\square (B) 1098-T (itemized statement from school, invoice, etc.)	
	\Box (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
(A) Purchase health insurance through the Marketplace (Exchange)	□ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
 □ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender 	□ (A) 1099-C	
$\ \ \Box$ (A) Have a loss related to a declared Federal disaster area	(A) 1099-A	
	☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to	☐ Estimated tax payments	
2024 taxes	☐ Last year's refund applied to this year	
	☐ Last year's return available	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

Taxpayer	Were you a	a resident of	Wisconsin for ALL o	f 2024?	X Yes	☐ No
Information	Could anot	her person	claim you as a depen	dent?	Yes	X No
Name		Social Se	ecurity Number	Date of I	Birth	
TANYA TRAILER		111-00	-0000	09/04/	1950	
Spouse's name		Social Se	ecurity Number	Date of I	Birth	
Address	Apt #	City		State	Zip	
12 SHADY LANE	301	WILD F	ROSE	WI	54984	
Occupation DISABLED		Spouse's	Occupation		ne Number 555-555	
On December 31, 2024, were you Sing	la Ma	rried	Head of household	□ Wic	dowed	
If married, were you living with your spous		_	_			□No
 If widowed, date of spouse's death (mm/d) 	-	during the id	ast six months of the y	cai:	163	
·			7.0			
Are you (or your spouse) legally blind?		cpayer _	Spouse			
or permanently and totally disabled?			Spouse			
List your children that you consider depend	ents and the	names of c	thers you provide su	pport for.	Social se	ecurity card
is required for all dependents claimed. Name		Birth Date	Social Security Number	Polo	tionship	Months Lived
ivaille		DITIII Date	Social Security Number	Reia	шоныпр	in Home
Does taxpayer qualify for: ▶ Dependent care	credit (DC)?	Yes 🔀	No ► Earned inc	ome credi	t (EIC)?	Yes X No
Check the box next to all types of income	you receive	ed in 2024:			Num	ber of W-2s
☐ Wages W-2	Ca	pital gain 10	99B			
Interest 1099INT	IR	A distributio	ns 1099R			
Dividends 1099DIV	Pe	nsion/annuit	y 1099R, RRB-1099,	RRB-109	9R	
State tax refund 1099G	Un	employmen	t Comp 1099G – Alwa y	ys needed		
Alimony - date of divorce	_ X So	cial Security	1099SSA			
Self-Employment (Schedule C-EZ)	Ot	her Income				
Adjustments to Income:						
Contributions made to an IRA during 2024	\$		Roth	Regular		
Student loan interest paid in 2024			\$2,500 Max			
Child care expenses paid in 2024	-		Paid while you	ı worked o	or looked fo	r work.
Name of provider			Social Securi			
College tuition paid in 2024			Preparer must Taxpayer mus	t complete	Form 886	
Did you receive a 1095-A, 1095-B, 1095-C .					X No	
Will you be claiming any Medical expenses or				Yes	No If Yes	s, complete edule A worksheet.
Did you own your home during 2024?				_	✓ No If Ye	s, complete
Did you participate in the first time homebuyer				_	⊠ No	
Did you make any qualified residential energy	improvement	s to your res	idence in 2024?.	Yes	X No If Ye	es, complete n 5695.

Wisconsin Income Tax Return Information

1.	Health insurance paid during 2024 (Post-Tax)\$	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? Yes No \$ Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	(if Yes, line 4, WI Form 1, \$7,333 max)
4.	Rent paid during 2024\$\$ • Was heat included in rent? X Yes No	5,520.00 (line 13a)
5.	Property taxes paid in 2024	215.00 (line 13b)
6.	Amount purchased out of state where sales tax was not charged \$	(line 20, WI Form 1)
7.	Are you claiming Homestead Credit? X Yes No\$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered on WI Sch	nedule H only.
	Federal/State Disability in your name (SSI)\$	(line 9b)
	Scholarships/fellowships/grants	(line 9h)
	VA Benefits (Military compensation)	(line 9h)
	Child Support	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received\$	(line Qi)
	Kinship Care/Other public assistance	
	Killstilp Care/Other public assistance	(IIIIe aj)
	Do you want your refund electronically deposited in your bank account?	⊠ No
١	Name of Institution Chec	cking 🗌 Savings
F	Routing # Account #	
		,

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION.

TANYA TRAILER

Sox 2. Beneficiary's Social Security Number	111-00-XXXX	
Sox 3. Benefits Paid in 20 XX	Sox 4. Benefits Repaid to SSA in 20 XX	
\$22,380.00	\$1,980.00	\$20,400.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit Medicare Part B premiums deducted from your benefits lotal Additions Benefits for 20XX

PAID BY CHECK OR DIRECT DEPOSIT\$18,780

Medicare Part B premiums deducted from your

benefits: \$2,148

Medicare Prescription Drug Premiums (Part D)

deducted from your benefits: \$1,452

Benefits for 20XX: \$22,380

DESCRIPTION OF AMOUNT IN BOX 4

REPAYMENT OF 2024 BENEFITS

Box 6. Voluntary Federal Income Tax Withheld

Box 7, Address

TANYA TRAILER 123 SHADY LANE LOT 301 WILD ROSE, WI 54984

Box 8. Claim Number (Use this number if you need to contact SSA.)

rm SSA-1099-SM (1-20XX)

DO NOT RETURN THIS FORM TO SSA OR IRS

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ

- · Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.
- · Only attach rent certificate if filing a homestead credit claim



■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs

Menter (Claimant) - Enter Occiai decurity is	uII	inder Ar TER your landiola i		366110	ii below alla siglis.
Legal last name		Legal first name	M.I.	Social	security number
TRAILER		TANYA			111-00-0000
Address of rental property (property must be in Wisconsin)		City	•	State	Zip
12 SHADY LANE LOT 301		WILD ROSE		WI	54984
Time you actually lived at this address in 2024	Fre	om $\frac{0}{M} \frac{1}{M} \frac{0}{D} \frac{1}{D} 2024$	То	$\frac{1}{M}\frac{2}{M}$	3 1 2024
		ט ט ואו ואו		IVI IVI	ט ט

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and

che	eck here.				(
La	ndlord or Authorized Representative					
Na	me of property owner			Telepho	ne number	
	HADY ACRES MOBILE HOME PARK			,)555-12	12
Ad	dress	City		State	Zip	
1	SHADY LANE	WILD ROSE		WI	54984	
1	Is the rental property a long-term care facility,	CBRF, or nursing ho	me? 1	՝ Yes լ ւ	∕_ No	
2a	Is the above rental property subject to property	y taxes?	2a _ ✓	_ Yes _	No	
b	If 2a is "No" and you are a sec. 66.1201 municithat makes payments in lieu of taxes, check he	ipal housing authority	/ 2b	_		
3	Is this certificate for rent of a mobile/manufactor	ured: a Home?	3a	Yes _	∕_ No	
		b Home site/L				
С	Mobile or manufactured home taxes or municipyou collected from this renter for 2024			;	3c	.00
4a	Total rent collected for this rental unit for 2024 - do ernmental agency, Wisconsin rental assistance pro					5520. 00
b	If monthly rent paid didn't change during 2	024, enter monthly	rent paid		4b	460.00
С	If monthly rent changed during 2024, enter rent μ	paid for each month be	elow. Do not in	clude secu	rity deposit	s or late fees.
	Jan00 Feb00	Mar0	<u>00</u> Apr.		.00	
	May00 June00	July	00 Aug.		.00	
	Sept00 Oct00	Nov0	00 Dec.		.00	
5a	Number of occupants in this rental unit – do No					. 5a 1
b	Renters, if line 5a is more than 1, did each occupar expenses? (if no, complete shared living exper			」Yes ∟	No	
6	This renter's share of total 2024 rent				6	5520. 00
7	Value of food and services provided by landlor	d (this renter's share)		7	.00
8a	Rent paid for occupancy only – Subtract line 7					
b	Was heat included in the rent?		8b √	_ Yes _	No	
	ertify that the information shown on this rent certific					ie.

Signature (by hand) of landlord or authorized representative Print name (must match signature) ames Bernard 02/02/2025 JAMES BERNARD I-017i

TWN OF SPRINGWATER TREAS PO BOX 000 WILD ROSE WI 54984

20PY=Prior Year Figures 20XX=Current Tax Year Being Processed 20FY=Future Year Payments

Please inform the treasurer of any address change.

TANYA TRAILER 12 SHADY LANE, LOT 301 WILD ROSE WI 54984

REMIT PAYMENT AND STUB TO THE TREASURER AS LISTED. NO REMINDER NOTICES WILL BE SENT IN 20FY.

12 SHADY LANE, LOT 301

STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 20XX Correspondence should refer to parcel number

PARCEL#: 22-222-22

TOWN OF SPRINGWATER WAUSHARA COUNTY

Ave. Assmt. Ratio Est Fair Mkt. Land Ass'd Value Improvement A star in this box means 21,900 22,300 Property Personal unpaid prior year taxes Property Gross Property Tax First Dollar Credit Lottery Credit 5 . 6 e 20PY Est. State Aids Allocated Tax Dist. 20XX Est State Aids Allocated Tax Dist 343.02 20XX Net Yax 0.00 152.81 30.69 STATE OF WISCONSIN WAUSHARA COUNTY TOWN OF SPRINGWATER WILD ROSE SCH DIST FOX VALLEY VIAE DIST 118,249 118,511 144.65 30.61 143,164 434,958 489,876 135.93 135.93 4.60 324,082 22.84 315,500 23.59 Total 1,010,249 1,075,633 328.02 343.02 First Dollar Credit Lottery & Gaming Credit Net Property Tax 38.38 TOTAL DUE FOR FULL PAYMENT 3.98 PAY BY January 31, 20FY 235.24 214.68 32 . 69 IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal of School taxes reduced by Net Assessed Value Rate **▶** \$ 214.68 school levy tax credit (Does NOT reflect credits) Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. 0.015663273 Lot 301 RETAIN THIS PORTION AS YOUR COPY Fallure to pay on time. See reverse. installments may be paid as follows: SEE REVERSE SIDE FOR IMPORTANT

PAY 1ST INSTALLMENT OF: \$ 214.68 By January 31, 20FY

AND PAY 2ND INSTALLMENT OF: By July 31, 20FY

INFORMATION

OR PAY FULL AMOUNT OF: \$214.68 By January 31, 20FY

Amount Enclosed: \$

Make Check Payable and Mail to: TWN OF SPRINGWATER TREAS PO BOX 000 WILD ROSE WI 54984

20XX Real Estate Property Bill #

Parcel # 22-222-22 Alt. Parcel #

Amount Enclosed: \$

Make Check Payable and Mail to: WAUSHARA CO. TREASURER P.O. BOX 000 WAUTOMA WI 54984

20XX Real Estate Property Bill #

Parcel # 22-222-22 Alt. Parcel #

Amount Enclosed: \$

Make Check Payable and Mail to: TWN OF SPRINGWATER TREAS PO BOX 000 WILD ROSE WI 54984

20XX Real Estate Property Bill #

Parcel # 22-222-22 Alt. Parcel #

Include This Stub With Your Payment

Include This Stub With Your Payment

Include This Stub With Your Payment

EXRP-2: Homer and Marge Stewart Interview Notes

Homer Stewart (SSN: 211-00-XXXX) and Marge Stewart (SSN: 021-00-XXXX) are married and filing a joint return. They have one child, Maggie Stewart (SSN: 388-00-XXXX), who lived with them all year. Homer works full time as a safety Inspector. Marge attends college and watches Maggie. It is her first year of college and she does not have a felony drug conviction. They purchased healthcare insurance through the Marketplace. Maggie has insurance through BadgerCare. They moved on June 1 of the tax year from their temporary apartment to their permanent home. Unfortunately, the landlord completed the rent certificate for the rent through August 31, even though they had moved to their home on June 1. Homer and Marge are unsure what to put down on the Wisconsin intake form for tuition, rent and property taxes.

According to the brokerage statement 50% of the exempt interest dividends of \$100 are in a double exempt fund.

Hints

Remember to do the premium tax credit worksheet on the Wisconsin information sheet after the premium tax credit is reconciled on federal Form 1040 or 1040-SR.

School property tax credit: Use only the time occupied as a principal residence for rent. For property taxes, adjust the amount paid by at closing paid by Homer and Marge by the time they occupied the residence less any recycling fees.

Homestead credit: Taxpayers can claim only the prorated portion of rent paid or property taxes, whether or not paid, for the time occupied in each dwelling. Do not claim more than 12 months of property taxes and/or rent. If a taxpayer owns the homestead, claim only the portion of property taxes for the time it was owned and occupied. Non-taxable scholarships used for tuition must be added back to household income.

Knowledge Questions

Question 1: How does U.S. savings bond interest affect federal and Wisconsin tax returns?

- a) Taxable to Wisconsin and not taxable to federal.
- b) Taxable to federal and not taxable to Wisconsin.
- c) Taxable to both federal and Wisconsin.
- d) Not taxable to either federal or Wisconsin.

Question 2: The Wisconsin entries for U.S. savings bonds and tax-exempt interest adjustments are made on the federal interest/dividend input screens.

True

False

Question 3: How does tax-exempt interest affect federal and Wisconsin returns?

- a) Tax-exempt interest is always exempt from federal taxation, but it may be taxable to Wisconsin if the interest source is not listed in Schedule AD instructions as exempt.
- b) It is always exempt from both federal and Wisconsin.
- c) It is exempt from federal and a portion or all may be exempt from Wisconsin, per broker's statement.
- d) Both a and c.
- e) None of the above.

Find the software's tax form answer key on DOR website's Volunteers/Coordinators - Tax Assistance Programs page.

Question 4: Homer's capital gain doesn't affect his eligibility for federal and Wisconsin earned income credit (EIC).

True

False

Question 5: How does the federal EIC affect the Wisconsin return?

- a) There is no effect on the Wisconsin return for federal EIC.
- b) The Wisconsin EIC is calculated based on a percentage of federal EIC, depending on the number of EIC qualifying children.
- c) A person receiving federal EIC for self with no qualifying children can receive Wisconsin EIC.

Question 6: Homer and Marge can claim the full amount of rent they paid for January 1 through August 31 for school property tax credit and homestead credit.

True

False

Question 7: For homestead credit, taxpayers can claim only the pro-rated portion of rent paid or property taxes, whether or not paid, for the time occupied in each dwelling. If they own the home, then they can claim only for the time they both owned and occupied the residence.

True

False

Question 8: Scholarships restricted and used for tuition and books do not influence the subtraction taken on Schedule SB, line 8, for tuition and fee expenses.

True

False

Question 9: Homer and Marge can claim the amount on line 3c of the rent certificate as taxes on the Schedule H when box 3a is checked Yes.

True

False

Question 10: The amount of the medical care insurance subtraction on Schedule SB, line 6, will be equal to the amount of annual premiums indicated in column A of the Form 1095-A that the taxpayer received from the Marketplace.

True

False

Form 13614-C (November 2024)		_	Intake/Ir	Department of the Treasury - Internal Revenue Service Ke/Interview and Quality Revie	e Treas		evenue Se 'y Rev	y - Internal Revenue Service Quality Review Sheet	neet				OMB Number 1545-1964	nber 164
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	as Forms W-2 or ITIN letters id driver's lice	., 1099, 1098, 109 for all persons on ense) for you and	95. 1 your tax retur your spouse	£		Complete p. You are res information. If you have	lete pages re respons ation. have ques	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	orm. nformati ie IRS-c	on on yor	ır return. I	Provide co eparer.	mplete and	accurate
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov	d to provide	high quality se	rvice and up	hold the high	est eth	ical standar	rds. To re	sport uneth	ical be	navior to	the IRS,	email us	at ts.volta	x@irs.gov
Your first name (pronouns, optional) HOMER	uns, optiona	u) M.I.	Last name STEWART			Y 31	Your date of birth 12/17/1983	of birth	Your	Your job title SAFETY INSPECTOR	ECTOR			
Spouse's first name (pronouns, optional) MARGE	ronouns, op	tional) M.I.	Last name STEWART			<u>ν</u> Ξ	Spouse's c 12/17/1989	Spouse's date of birth 12/17/1989		Spouse's job title STUDENT	title			
Mailing address 555 SPRINGFIELD AVE	ш		_	Apt#	#	City JANESVILLE	LE				State WI		ZIP code 53548	Φ
Your telephone number		Spouse's telephone	phone number	er Email	ail addı	address (optional)	(JE		Did \	d you live or Yes	r work in No	two or m	Did you live or work in two or more states in ☐ Yes 🗷 No	in 2024
Check if you or your spouse were in 2024:	spouse wer	re in 2024:				Legally blind	p				You	Sp 🗆	Spouse	No No
A U.S. citizen		x You	×	Spouse	2	Totally and	d perman	Totally and permanently disabled	eq		You	Sp		8 ×
In the U.S. on a visa		Nov □		×	8	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IPP		You	□ Sp		» N
A full-time student		Non □	×	Spouse	9	Owners or	holders	Owners or holders of any digital assets	al asse	S.	You	S □		» N
If due a refund, how would you like your refund	vould you lik	e your refund				If you hav	e a bala	If you have a balance due, how would you like to make your payment	now wc	ld you li	e to mak	ce your pa	ayment	
Direct deposit		□ Chec	Check by mail			☐ Bank account	ccount			×	IRS.gov	▼ IRS.gov Direct Pay	ay	
☐ Split refund between accounts	en accounts	□ Other				□ Set up	installme	Set up installment agreement	int		Mail pa	Mail payment to IRS	IRS	
Would you like to receive written communications from the	ve written co	ommunications		e IRS in a language other than English	other	than English	_				You	ds 🗆	Spouse	× ×
What language														
Would you like information on how to vote and/or how to	tion on how	to vote and/or h	now to registe	register to vote							Yes	× No		
Would you, or your spouse if married filing jointly, like \$3	ouse if marri	ed filing jointly, l		to go to the Presidential Election Campaign Fund	ntial E	lection Cam	paign Fu	pu			Non	dS 🗆	Spouse	× No
As of December 31, 2024, what was your marital status Never Married)24, what wa	as your marital statu 🗵 Married	status ried	If married	were	If married, were you married for all of 2024	for all of	2024		×	Yes		_	
		Did)	ou live with	Did you live with your spouse during any part of the last six months of 2024	uring a	any part of th	ie last si	k months of	2024		Yes	% □		
☐ Divorced		□ Leg	Legally Separate	parated but not Divorced	/orcec	_					Widowed	eq		
Date of final decree		Date	of separate	Date of separate maintenance decree	decree						Year of	of spouse's death	death	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	ertified vol	unteer: Can an	yone else cla	im the taxpay	er or s	pouse on the	eir tax re	turn			Yes	□ No		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	of everyone v you supporte	who lived with y ed but did not liv	ou last year (re with you la	t year (except your you last year.		Answer	Answer Yes or No (Y/N)	(V/N)		To be	(Y)	oleted by certified (Yes, No, or N/A)	To be completed by certified volunteer (Yes, No, or N/A)	lunteer
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued Q CHAIN CHA	Qualifying Child or relative of rany other Eperson	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
MAGGIE STEWART	12/08/2020	DAUGHTER	12	S	Y	Y	Y	z	z	Z	Z	Y	Y	Y
									+					
-									1				7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	
Catalog Number 52121E					8	www.irs.gov						Form		Form 13614-C (Rev. 11-2024)

(Sec
1	
Page 2	page. Check only the boxes that apply to you and/or your spouse.
	side of this p
	ns on the left
	قِ ا

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included.	Notes/Comments
区) Wages as a part-time or full-time employee	☐ (B) W-2s # E	Exempt Interest Dividends of
How many jobs 1	<i>A</i>	\$100
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
(B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	□ (B) 1099-G #	
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	
	☐ (B) Itemized last year ☐ Yes ☐ No	
(B) Interest or dividends (bank account, bonds, etc.)	(B) 1099-INT # (B) 1099-DIV #	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return	☐ Capital loss carryover ☐ Yes ☐ No	
☐ (B) Alimony	☐ (B) Alimony \$	
	Excluded from income	
(A/M) Income from renting out your house or a room in your house	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	
rent it for fewer than 15 days	☐ Rental expense \$	
☐ Income from renting personal property such as a vehicle		
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
(A) Payments for contract or self-employment work	☐ (A) Schedule C	
Did you report a loss on last year's return	□ 1099-MISC #	
	□ 1099-NEC #	
	# # # # # # # # # # # # # # # # # # #	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 ☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	
7 P C C C C C C C C C C C C C C C C C C		0,1001

Page 3 Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse. Notes/Comments Notes/Comments Notes/Comments **2** □ (To be completed by certified volunteer) Information to report □ (B) EITC, CTC, AOTC or HOH disallowed in a previous year (To be completed by certified volunteer) Expenses to report (B) 1098-T (itemized statement from school, invoice, etc.) □ (A) Itemized deduction # Yes **HSA** distributions (B) Education credit or tuition and fees deduction (To be completed by certified volunteer) Standard or Itemized Deductions □ (B) Energy efficient home improvement credit □ (B) Alimony payments with spouse's SSN ☐ (B/A) IRA (Basic if a Roth IRA or 401K) ☐ (B) Child and dependent care credit □ (B) Educator expenses deduction ☐ (B) Taxable scholarship income Disaster relief impacts return □ (A) Sale of home (1099-S) (B) Standard deduction Adjustment to income ☐ HSA contributions □ (B) 1098-E □ (A) 1095-A □ (A) 1099-C (A) 1099-A × (A) Purchase health insurance through the Marketplace (Exchange) ☐ (B) School supplies by a teacher, teacher's aide or other educator (B) Have a tax credit disallowed (example: earned income credit, $\ \square$ (A) Have credit card, mortgage, or other debt cancelled/forgiven ☐ (A) Purchase and install energy-efficient home items (example: (B) You or someone in your family took educational classes (A) Have a loss related to a declared Federal disaster area Paid any of the following expenses to itemize in 2024? □ (B) Alimony payments (do not include child support) Did any of the following happen during 2024? technical school, college, job related, etc. (A) Taxes: state, local, real estate, sales, etc. ☐ (B/A) Contributions to a retirement account ☐ (A) Medical, dental, prescription expenses (A) Have a health savings account (HSA) windows, furnace, insulation, etc. Paid any of these expenses in 2024? (B) Child and dependent care (A) Charitable contributions ☐ (B) Student loan interest ☐ (A) Mortgage Interest (A) Sell a home

Form **13614-C** (Rev. 11-2024) Catalog Number 52121E

☐ Eligible for Low Income Taxpayer Clinic referral

Year disallowed

child tax credit, or American opportunity credit)

Receive any letter or bill from the IRS

Last year's refund applied to this year

Estimated tax payments

(B) Make estimated tax payments or apply last year's refund to 2024 taxes

☐ Last year's return available

	Vere you a re	sident of	Wisconsin for ALL of	2024?	Yes	☐ No
Information	Could another	person c	laim you as a depen	dent?	Yes X	I No
Name			curity Number	Date of I		
HOMER STEWART		211-00-		12/17/		
Spouse's name MARGE STEWART		021-00-	curity Number	Date of I		
Address	Apt#	02 1-00-	.0000	State	Zip	
555 SPRINGFIELD AVE	7,51,11	JANES'	VILLE	WI	53548	
Occupation			Occupation	Telepho	ne Number	
SAFETY INSPECTOR		STUDE	NT	(111)	111-1111	
On December 31, 2024, were you Single	X Marrie		Head of household		dowed	
 If married, were you living with your spouse a 	at any time du	ring the la	st six months of the ye	ear?	X Yes	No
 If widowed, date of spouse's death (mm/dd/y 	ууу)					
Are you (or your spouse) legally blind?	Taxpa	/er	Spouse			
or permanently and totally disabled?	Taxpa	/er	Spouse			
List your children that you consider dependen is required for all dependents claimed.	ts and the na	mes of ot	thers you provide su	pport for	Social se	ecurity card
Name	Birt	h Date	Social Security Number	Rela	tionship	Months Lived in Home
MAGGIE STEWART	12/0	8/2020	388-00-0000	DAU	GHTER	12
Does taxpayer qualify for: ▶ Dependent care cre	edit (DC)?	Yes X	No ▶ Earned inco	ome credi		
Check the box next to all types of income yo	ou received in	า 2024:			Num	ber of W-2s
★ Wages W-2	Capita	al gain 10 9	99B		1	
Interest 1099INT	☐ IRA d	stribution	s 1099R			
Dividends 1099DIV	Pensi	on/annuity	/ 1099R, RRB-1099,	RRB-109	9R	
State tax refund 1099G	Unem	ployment	Comp 1099G - Alway	s needed		
Alimony - date of divorce	Socia	Security	1099SSA			
Self-Employment (Schedule C-EZ)	X Other	Income E	EXEMPT DIVIDENDS	3		
Adjustments to Income:						
-			Roth	Regular		
Student loan interest paid in 2024 \$_			\$2,500 Max	, rogalai		
Child care expenses paid in 2024\$_			Paid while you	worked	or looked fo	r work
						WOIK.
Name of provider		3 00	Social Securi Preparer must			3
College tuition paid in 2024	10,00	<u></u>	Taxpayer must			
Did you receive a 1095-A, 1095-B, 1095-C			X	Yes	☐ No	
Will you be claiming any Medical expenses or Ch	naritable Contr	ibutions fo	00040	Yes		s, complete edule A worksheet.
Did you own your home during 2024?			or 2024? X			duic A Worksheet.
				Yes		s, complete edule A worksheet.
Did you participate in the first time homebuyer's p			X	_		s, complete
Did you participate in the first time homebuyer's plus you make any qualified residential energy im	program?		<u>X</u>	Yes	No Sche	s, complete

W	isconsin Income Tax Return Information		
1.	Health insurance paid during 2024 (Post-Tax)	.\$7,576.00	(line 4, WI Form 1)
2.	Long term care insurance paid in 2024	.\$	(line 4, WI Form 1) Enter on Sch. SB
3.	Was college tuition above paid to attend college in WI or MN? X Yes Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	\$7,333.00	(if Yes, line 4, WI Form 1, \$7,333 ma
4.	Rent paid during 2024	.\$	(line 13a)
5.	Property taxes paid in 2024	.\$2,389.00	(line 13b)
6.	Amount purchased out of state where sales tax was not charged	. \$0.00	(line 20, WI Form
	Are you claiming Homestead Credit? X Yes No		
	If Yes, did you have any of the following? Below entries need to be entered	on WI Schedule H	only.
	Federal/State Disability in your name (SSI)		
	Scholarships/fellowships/grants	. \$2,500.00	(line 9h)
	VA Benefits (Military compensation)	. \$	(line 9h)
	Child Support	. \$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received	.\$	(line 9i)
	Kinship Care/Other public assistance		(line 9j)
	Do you want your refund electronically deposited in your bank account?	X Yes	☐ No
	Name of Institution BANK OF JANESVILLE	Checking	
1	Routing # 666555444 Account # 111222	333	
<u> </u>	Lunderstand that this is a free service provided by volunteers and the accuracy of	of my tax return is n	ny responsibility

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

55555	a Employee's social security number 211-00-XXXX	OMB No. 154	5-0008		
b Employer identification number 39-XXXXXXX	(EIN)		1 Wag	ges, tips, other compensation \$30,010.40	2 Federal income tax withheld \$1,410.52
c Employer's name, address, and MR BURNS POWER 624 KASPER DRIVE JANESVILLE WI 545			5 Med	\$30,010.40 dicare wages and tips \$30,010.40 cial security tips	4 Social security tax withheld \$1,589.01 6 Medicare tax withheld \$501.89 8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initia HOMER J STEWART 555 SPRINGFIELD AVE JANESVILLE WI 53545		Suff.	13 Statu	loyée plan sick play	12a 12b 12c 12d 12d
f Employee's address and ZIP cod 15 State Employer's state ID numl WI 036-XXXXXXXXX	per 16 State wages, tips, etc.	17 State incon \$1,050		18 Local wages, tips, etc.	19 Local income tax 20 Locality name

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

		ECTED			
FILER'S name, street address, city or foreign postal code, and telephone nu	town, state or province, country, ZIP or mber	Payments received for qualified tuition and related expenses	OMB No. 1545-1574		
MATC - ROCK COUNTY 123 SCHOOL ROAD JANESVILLE WI 53548		\$ \$10,853.00 2	2024		Tuition Statement
			Form 1098-T		
FILER'S employer identification no.	STUDENT'S TIN	3			Сору В
39-XXXXXXX	021-00-XXXX				For Student
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or gran	nts	This is important
MARGE STEWART		\$	\$ \$2,	500.00	tax information and is being
Street address (including apt. no.)		6 Adjustments to	7 Checked if the amou	ınt	furnished to the IRS. This form
555 SPRINGFIELD AVE		scholarships or grants for a prior year	in box 1 includes amounts for an		must be used to
City or town, state or province, count	ry, and ZIP or foreign postal code	Tion a prior your	academic period beginning January-		complete Form 8863 to claim education
JANESVILLE WI 53548		\$	March 2025		credits. Give it to the
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student ✓	9 Checked if a graduate student	10 Ins. contract reimb./	refund	tax preparer or use it to prepare the tax return.
Form 1098-T (k	eep for your records)	www.irs.gov/Form1098T	Department of the T	reasury -	Internal Revenue Service

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ

- Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



Re	nter (Claimant) – Enter Social Security Nun		lord fills in	section be	elow and signs.
Le	gal last name	Legal first name	M.I.	Social securi	ty number
	TEWART	HOMER		221	-00-000
Ad	dress of rental property (property must be in Wisconsin)	City		State Zip	
5	55 SPRINGFIELD AVE	JANESVILLE		WI 53	548
Tin	ne you actually lived at this address in 2024 Fr	om $\frac{0}{M} \frac{1}{M} \frac{0}{R} \frac{1}{R} 202$	24 то	$\frac{0}{M} \frac{8}{M} \frac{3}{D}$	<u>1</u> 2024
Do If y che	NOT sign your rent certificate. our landlord won't sign, complete fields above an eck here			erification (see instructions), and
_	ndlord or Authorized Representative				
	me of property owner			Telephone n	
	IGGUM HOMES dress	City		(608) 55 State Zip	55-1111
				'	
	55 RALPH DR	JANESVILLE			3548
1	Is the rental property a long-term care facility,	CBRF, or nursing home?			
2a	Is the above rental property subject to property	/ taxes?	2a _ √ _ Y	es	No
b	If 2a is "No" and you are a sec. 66.1201 munici that makes payments in lieu of taxes, check he	pal housing authority ere	2b		
3	Is this certificate for rent of a mobile/manufactu	ured: a Home?	3a	es	No
		b Home site/Lot?			
С	Mobile or manufactured home taxes or municipy you collected from this renter for 2024	oal permit fees			
4a	Total rent collected for this rental unit for 2024 - do lernmental agency, Wisconsin rental assistance pro				4000.00
b	If monthly rent paid didn't change during 20	024, enter monthly rent	paid	4b	500. 0 0
С	If monthly rent changed during 2024, enter rent p	paid for each month below.	. Do not inclu	de security	deposits or late fees.
	Jan00 Feb00	Mar00	Apr.	.00	
	May00 June00				
	Sept00 Oct00				
5a	Number of occupants in this rental unit – do NO	·	· · · · · · · · · · · · · · · · · · ·		
	Renters, if line 5a is more than 1, did each occupant expenses? (if no, complete shared living expenses)	nt pay an equal share of livin	ng		
6	This renter's share of total 2024 rent			6	4000.00
7	Value of food and services provided by landlore				.00
8a	Rent paid for occupancy only – Subtract line 7	from line 6		8a	4000.00
	Was heat included in the rent?				
I ce	ertify that the information shown on this rent certifica	ate is true, correct, and cor	nplete to the b	est of my k	nowledge.
_	nature (by hand) of landlord or authorized representative		rint name (must n		
	Ralph WigguM	04/15/2025 F	RALPH WI	GGUM	

2024 Rent Certificate	Renter's name	STEWART	HOMER	Renter's SSN	221-00-0000	Page 2 of 2
	Address o	f rental property				
	555 S	PRINGFIELD AVE				

■ Shared Living Expenses Schedule – To be completed by renter only if line 5b on page one is "No."

Step 1: List name(s) of other occupants:

Step 2: List the total amount (not the monthly amount) of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses		Total Paid by All Occupants		Amount You Paid	
Rent	1a)	.00	1b)		.00
Food	2a)	.00	2b)		.00
Utilities	3a)	.00	3b)		.00
Other	4a)	.00	4b)		.00
Total	5a)	.00	5b)		.00

Step 3: Using the amounts listed in Step 2, compute your allowable	ole
rent paid for occupancy only:	

1 Total rent paid (line 1a)	. 1	.00
2 Shared living expenses you paid (line 5b) 2	.00	
3 Total shared living expenses (line 5a) 3	.00	
4 Divide line 2 by line 3. Fill in decimal amount	4	. — —
5 Multiply line 1 by line 4	5	.00
6 Value of food and services provided by landlord (line 7 of page 1)	6	.00
Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is "No." All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do **not** complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 2024. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

Form 1095-A

Health Insurance Marketplace Statement

VOID

OMB No. 1545-2232

Department of the Treasury Internal Revenue Service Do not attach to your tax return. Keep for your records.

Go to www.irs.gov/Form1095A for instructions and the latest information.

CORRECTED

2024

Part I Recipient Information

Marketplace identifier XX-XXXXXXX	2 Marketplace-assigned policy number XX-XXXXXXX	3 Policy issuer's name COMMON GROUN	ID			
4 Recipient's name HOMER STEWART		5 Recipient's SSN 211-00-XXXX	6 Recipient's date of birth 12/17/83			
7 Recipient's spouse's name MARGE STEWART		8 Recipient's spouse's SSN 9 Recipient's spouse's date of birth 12/17/89				
10 Policy start date 01/01/20XX	11 Policy termination date 12/31/20XX	12 Street address (including apartme 555 SPRINGFIELD	•			
13 City or town JANESVILLE	14 State or province WI	15 Country and ZIP or foreign postal 53548	code			

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	HOMER STEWART	211-00-XXXX	12/17/83	01/01/20XX	12/31/20XX
17	MARGE STEWART	021-00-XXXX	12/17/89	01/01/20XX	12/31/20XX
18					
19					
20					

Part III Coverage Information

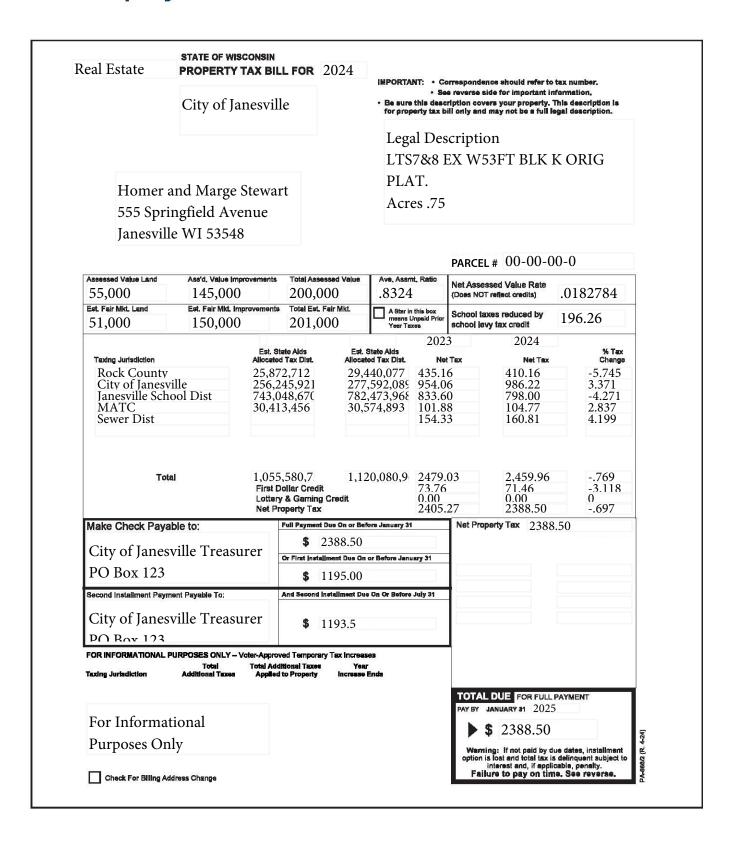
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	\$1,426.95	\$1,102.36	\$795.64
22 February	\$1,426.95	\$1,102.36	\$795.64
23 March	\$1,426.95	\$1,102.36	\$795.64
24 April	\$1,426.95	\$1,102.36	\$795.64
25 May	\$1,426.95	\$1,102.36	\$795.64
26 June	\$1,426.95	\$1,102.36	\$795.64
27 July	\$1,426.95	\$1,102.36	\$795.64
28 August	\$1,426.95	\$1,102.36	\$795.64
29 September	\$1,426.95	\$1,102.36	\$795.64
30 October	\$1,426.95	\$1,102.36	\$795.64
31 November	\$1,426.95	\$1,102.36	\$795.64
32 December	\$1,426.95	\$1,102.36	\$795.64
33 Annual Totals	\$17,123.40	\$13,228.32	\$9,547.80

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 60703Q

Form **1095-A** (2024)

2024 Property Tax Bill



Section 5: Premium Tax Credit Only (EXPTC)

EXPTC-1: Gail Hudson Interview Notes

Gail Hudson (SSN: 022-00-XXXX) lost her insurance with her job in May and she purchased insurance through the Marketplace. At the time of the purchase, she estimated her monthly income for the remainder of the year was \$2,300 per month. Gail received a Form 1095-A showing a premium tax credit advanced payment of \$2,720. If Gail is due a refund, she wants it direct deposited in her checking account. If she has a balance due, she will mail in her payment.

EXPTC-1: Gail Hudson

Taxpayer wants to donate \$5 to each Wisconsin Form 1 donation and to become an organ donor.

Knowledge Questions

Question 1: The amount of medical premiums on Gail's Form	W-2 in	box 12	code DD	can t	e used	as a
medical care insurance subtraction on Schedule SB, line 6.						

True

False

Question 2: What step(s) are necessary to calculate the Schedule SB, line 6, medical care insurance subtraction for Gail's Marketplace insurance?

- a) Calculate the total net premium paid throughout the year by subtracting any advanced premium tax credit received from the total premium.
- b) Adjust the net medical premiums paid throughout the year for any premium tax credit adjustment on the federal Form 1040 or 1040-SR.
- c) The premium tax credit received has no effect on the Schedule SB, line 6, subtraction.
- d) Both a and b.

Question 3: U.S. savings bonds not used for education are exempt from federal taxation, but are taxable to Wisconsin.

True

False

Find the software's tax form answer key on DOR website's Volunteers/Coordinators - Tax Assistance Programs page.

Form 13614-C			lntako/li	Department of the Treasury - Internal Revenue Service	the Treasur	sury - Internal F	Sevenue Se	y - Internal Revenue Service Organity Poviow Shoot	†			OMB 1	OMB Number 1545-1964
(+707 1901 1901			ונמעכיו		5		2		100				
 You will need: Tax Information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return Picture ID (such as valid driver's license) for you and your spouse 	s Forms W-2, ITIN letters fi d driver's licer	1099, 1098, 11 or all persons or se) for you an	095. on your tax retul d your spouse	E		Comp You a inform If you	Complete pages You are respons information. If you have ques	Complete pages 1-6 of this form. You are responsible for the inforn information. If you have questions, ask the IR	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide information. If you have questions, ask the IRS-certified volunteer preparer	on your re ed volunt	turn. Provi eer prepar	Complete pages 1-6 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer.	nd accurate
Volunteers are trained to provide high quality service	to provide	high quality		and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <u>ts.voltax@irs.gov</u>	hest et	hical standa	ırds. To r	eport uneth	ical behavi	or to the	IRS, em	ail us at ts.vo	oltax@irs.gov
Your first name <i>(pronouns, optional)</i> GAIL	ns, optional,	M.I.	Last name HIDSON				Your date of birth 04/16/1988	of birth	Your job title PROFESSIONAL	title SIONAL			
Spouse's first name (pronouns, optional)	onouns, opti	onal) M.I.	Last name			0)	s'esuoq8	Spouse's date of birth	+	op title			
Mailing address 628 SCHOOL AVENUE				Apt #	#	City	NAS			Sta	State WI	ZIP code	sode
Your telephone number 920-555-3131		Spouse's telephone	lephone number		ail add	address (optional)	al)		Did you I	ive or wo	ork in two	Did you live or work in two or more states in Yes ⊠ No	es in 2024
Check if you or your spouse were in 2024	pouse were	in 2024:		_		Legally blind	pu			No. ✓	ח	Spouse	N ×
A U.S. citizen		x You		Spouse	8	Totally an	d permar	Totally and permanently disabled	pel	\ □ You	, L	Spouse	8 ×
In the U.S. on a visa		□ You		Spouse	8	Issued an	identity p	Issued an identity protection PIN (IPPIN)	IN (IPPIN)	□ You		Spouse	8 ×
A full-time student		□ You		Spouse	9	Owners o	r holders	Owners or holders of any digital assets	al assets	□ You	D.] Spouse	8 ×
If due a refund, how would you like your refund	ould you like	your refund				If you ha	ve a bala	nce due, h	ow would y	ou like to	make yo	If you have a balance due, how would you like to make your payment	
 Direct deposit 		ට 	☐ Check by mail			☐ Bank	Bank account				☐ IRS.gov Direct Pay	ect Pay	
☐ Split refund between accounts	n accounts	□ Other	Jer			_ ☐ Set up	installme	Set up installment agreement	ənt	×	Mail payment to IRS	nt to IRS	
Would you like to receive written communications from tl	e written co	mmunication		ne IRS in a language other than English	e other	than Englis	ج.			□ You	n	Spouse	N N
What language													
Would you like information on how to vote and/or how to	ion on how t	o vote and/or	how to regist	register to vote						□ Yes	×	No I	
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund	use if marrie	d filing jointly	, like \$3 to go	to the Presid	ential E	lection Can	ıpaign Fu	pu		□ You	n n	Spouse	0 □
As of December 31, 2024, what was your marital status Sar Never Married	24, what was	s your marital statu	l status rried	If married	d, were	If married, were you married for all of 2024	d for all of	2024		☐ Yes	Si	N N	
		Ö	Did you live with your spouse during any part of the last six months of 2024	your spouse	during	any part of t	he last si;	x months o	f 2024	□ Yes	S	No [
□ Divorced		□ □	Legally Separated but not Divorced	ed but not D	ivorce	70				≥	Widowed		
Date of final decree		Da	Date of separate maintenance decree	maintenance	decre	0				Ϋ́	ar of spo	Year of spouse's death	
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return	ertified volu	inteer : Can a	ınyone else cla	aim the taxpa	yer or s	spouse on th	neir tax re	turn		□ Yes] No	
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.	everyone wou subporter	tho lived with d but did not	you last year live with you la	(except your ast year.		Answer	Answer Yes or No (Y/N)	(N/N) o		o pe co	mpleted (Yes, I	To be completed by certified volunteer (Yes, No, or N/A)	volunteer
Name (first, last)	(mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued Qualifying child or relative of any other person		n n n seir	This Taxpayer(s) person had provided less than more than \$5,050 of 50% of income this person this person	Taxpayer(s) paid more than half the cost of maintaining a home for this
Catalog Number 52121E					X	www.irs.gov					_	-orm 13614-	Form 13614-C (Rev. 11-2024)

Description where the following is 2004.	(To be completed by condition well makes) and to be included by	ota om mo Olocto
Received money from any of the following in 2024:	(10 be completed by certified volunteer) income to be included notes/comments	Notes/comments
x	□ (B) W-2s #	
How many jobs 1		
□ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) #	
	☐ (A) Qualified Charitable Distribution From 1099-R \$	
 ☐ (B) Disability benefits (such as payments from insurance and worker's compensation) 	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	□ (B) 1099-G	
☐ (B) Refund of state or local income tax	☐ (B) Refund \$	
	☐ (B) Itemized last year ☐ Yes ☐ No	
☒ (B) Interest or dividends (bank account, bonds, etc.)	□ (B) 1099-INT # □ (B) 1099-DIV #	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement) #	
Did you report a loss on last year's return	☐ Capital loss carryover ☐ Yes ☐ No	
□ (B) Alimony	☐ (B) Alimony \$	
	Excluded from income	
☐ (A/M) Income from renting out your house or a room in your house lives did you use the dwelling unit as a personal residence and	 (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) 	
rent if for fewer than 15 days	☐ Rental expense \$	
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
☐ (A) Payments for contract or self-employment work	☐ (A) Schedule C	
Did you report a loss on last year's return	□ 1099-MISC #	
	□ 1099-NEC #	
	# X-099-K	
	☐ Other income reported elsewhere	
	☐ Schedule C expenses \$	
 ☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) 	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	
Catalog Number 52121E	www.irs.gov	Form 13614-C (Rev. 11-2024)

		Page 3
Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.	he left side of this page. Check only the boxes that apply to you a	and/or your spouse.
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	# #	
\Box (A) Taxes: state, local, real estate, sales, etc.		I
(A) Medical, dental, prescription expenses	\square (B) Standard deduction \square (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	□ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	1
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$	I
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$	I
	Adjustment to income	I
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
\Box (B) You or someone in your family took educational classes	☐ (B) Taxable scholarship income	
(technical school, college, job related, etc.)	☐ (B) 1098-T (itemized statement from school, invoice, etc.)	
	$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	1
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	I
(A) Purchase health insurance through the Marketplace (Exchange)	□ (A) 1095-A	I
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	I
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	□ (A) 1099-C	
☐ (A) Have a loss related to a declared Federal disaster area	□ (A) 1099-A	I
	☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit,	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year	I
child tax credit, or American opportunity credit)	Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to	☐ Estimated tax payments	
ZUZ4 taxes	☐ Last year's refund applied to this year	
	I not under order or and included	

Exercis	se					EX	PTC	C-1: C	Gail I	Hudson
•				nsin for AL			X			No
Could a	nother p			ou as a de	pende			es/	X	No
		Social Se	•	mber		Date of Bi				
		022-00- Social Se		mher		04/16/1 Date of Bi				
		Josephan Go	ounty itu			Date of D.				
Apt	:#	City				State	Zip			
2B		SHEBO				WI	530			
		Spouse's	Occupati	on		Telephone (920) 5				
Married Head of household Widowed e at any time during the last six months of the year? Yes No (yyyyy) Taxpayer Spouse Spouse								No		
nts and	the nan	nes of of	thers y	ou provide	supp	oort for.	Soc	ial se	curity	y card
	Birth	Date	Social S	Security Num	nber	Relati	onship)		s Lived Iome
redit (DC)?	res X	No	► Earned	incor	ne credit	(EIC)	?	Yes	X No
ou rece	eived in	2024:						Num	ber of	W-2s
	Capital	gain 10 9	99B					1		
	IRA dis	tribution	s 1099	R						
	Pensio	n/annuity	y 1099 I	R, RRB-10	99, R	RB-1099	9R			
	-	-	=	1099G – A	lways	needed				
		Security		SA						
	Other I	ncome _								
;				Roth		Regular				
i				\$2,500 Ma	X					
i				Paid while	you v	vorked o	r look	ed for	work	<u>.</u>
				Social Se	curity	or FEIN	1			
5				Preparer n Taxpayer r						
					× ×	Yes [No)		

Taxpayer	Were you	a resident of	Wisconsin for ALL	of 2024?	X Yes	☐ No
Information	Could ano	ther person of	claim you as a depe	endent?	Yes	X No
Name		Social Se	curity Number	Date of B	irth	
GAIL HUDSON		022-00		04/16/1		
Spouse's name		Social Se	curity Number	Date of B	irth	
Address	Apt #	City		State	Zip	
628 SCHOOL AVENUE	2B	SHEBO	YGAN	WI	53083	
Occupation PROFESSIONAL		Spouse's	Occupation		e Number 55-3131	
On December 31, 2024, were you Sing	le M	arried	Head of household	d Wide	owed	
If married, were you living with your spous	se at any time	e during the la	ast six months of the	year?	Yes	☐ No
If widowed, date of spouse's death (mm/d)	d/yyyy)					
Are you (or your spouse) legally blind?	Па	xpayer	Spouse			
or permanently and totally disabled?		xpayer	Spouse			
List your children that you consider depend		. ,		support for	Social se	ocurity car
is required for all dependents claimed.	ients and the	e Hailles of o	thers you provide s	support ior.	Social Se	curity car
Name		Birth Date	Social Security Number	er Relati	onship	Months Lived
						III TIOINE
Does taxpayer qualify for: ▶ Dependent care	credit (DC)?	Yes X	No ► Earned ir	ncome credit	(EIC)?	Yes X No
Check the box next to all types of income	you receiv	ed in 2024:			Num	ber of W-2s
⊠ Wages W-2	C	apital gain 10	99B		1	
X Interest 1099INT	☐ IR	RA distribution	ns 1099R			
Dividends 1099DIV	Pe	ension/annuit	y 1099R , RRB-109	9, RRB-109	9R	
State tax refund 1099G	U	nemployment	: :Comp	ays needed		
Alimony - date of divorce	_ S	ocial Security	1099SSA			
Self-Employment (Schedule C-EZ)	_ O	ther Income				
Adjustments to Income:						
Contributions made to an IRA during 2024	\$		Roth	Regular		
Student loan interest paid in 2024	\$		\$2,500 Max			
Child care expenses paid in 2024	\$		Paid while yo	ou worked o	r looked fo	r work.
Name of provider			Social Secu	rity or FEIN	l	
College tuition paid in 2024						_
			Preparer mu Taxpayer mu			
	\$		Taxpayer mu	ıst provide F	orm 1098-	
Did you receive a 1095-A, 1095-B, 1095-C .			Taxpayer mu	x Yes	No	T.
Did you receive a 1095-A, 1095-B, 1095-C . Will you be claiming any Medical expenses or	\$Charitable C	Contributions f	Taxpayer mu	X Yes	No No If Yes	s, complete dule A workshee
Did you receive a 1095-A, 1095-B, 1095-C .	\$Charitable C	Contributions f	Taxpayer mu	X Yes X Yes Yes	No No If Yes	T. s, complete dule A workshee

1.	Health insurance paid during 2024 (Post-Tax)	.\$480.00	(line 4, WI Form
2.	Long term care insurance paid in 2024	.\$	(line 4, WI Form Enter on Sch. Sl
3.	Was college tuition above paid to attend college in WI or MN? Yes No Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.	\$	(if Yes, line 4, WI Form 1, \$7,333 I
4.	Rent paid during 2024	.\$12,000.00	(line 13a)
5.	Property taxes paid in 2024	. \$	(line 13b)
6.	Amount purchased out of state where sales tax was not charged	. \$	(line 20, WI Forr
7.	Are you claiming Homestead Credit? Yes No	. \$	(if Yes, line 30)
	If Yes, did you have any of the following? Below entries need to be entered of	on WI Schedule H	only.
	Federal/State Disability in your name (SSI)	.\$	(line 9b)
	Scholarships/fellowships/grants	. \$	(line 9h)
	VA Benefits (Military compensation)	. \$	(line 9h)
	Child Support	. \$	(line 9i)
	Wisconsin Works (W2)/County Relief Number of months you did NOT receive Amount received	.\$	(line 9j)
	Kinship Care/Other public assistance	.\$	(line 9j)
	Do you want your refund electronically deposited in your bank account?		☐ No
	Name of Institution BMO HARRIS		Savings
	Routing # 071025661 Account # 005789	65542	

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that at the information is complete and correct.

Reminders -

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- · Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

22222	a Employee's social security number 022-00-XXXX	OMB No. 154	5-0008			
b Employer identification number	(EIN)		1 Wag	ges, tips, other compensation	2 Federa	al income tax withheld
10-XXXXXXX				\$34,209.49		\$105.86
c Employer's name, address, and	c Employer's name, address, and ZIP code			cial security wages	4 Social	security tax withheld
LEGEND LARRY'S				\$34,209.49		\$1,185.24
733 PENNSYKVANIA	AVF		5 Me	dicare wages and tips	6 Medic	are tax withheld
SHEBOYGAN WI 530	· · · · -		\$34,209.49		\$475.69	
			7 Soc	cial security tips	8 Alloca	ted tips
d Control number			9		10 Deper	ndent care benefits
e Employee's first name and initial Last name Suff.		11 No	nqualified plans	12a		
GAIL HUDSON				DD	\$1,986.29	
628 SCHOOL AVENUE SHEBOYGAN, WI 53803			loyée plan sick pay	12b		
			14 Oth	er	12c	
					12d	
f Employee's address and ZIP co	de					
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax 20 Locality name
WI 036-XXXXXXXX	XXX \$34,209.49	\$889	.25			

Form **W-2** Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

2024

Department of the Treasury-Internal Revenue Service

	☐ VOID ☐	CORRE	CTED			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	ON	1B No. 1545-0112]	
BANK MUTUAL				For	ո 1099-INT	Interest
801 N 8TH STREET SHEBOYGAN WI 53081			1 Interest income	(R	ev. January 2024)	Income
SHEBOYGAN WI 53061			\$28.98	1	r calendar year 2024]
			2 Early withdrawal penalty			Copy 1
PAYER'S TIN	RECIPIENT'S TIN		\$			
60-XXXXXX	022-00-XX	хх	3 Interest on U.S. Savings Bo	nds and 1	reasury obligations	For State Tax Department
			\$		\$210.00	
RECIPIENT'S name	•		4 Federal income tax withheld	5 Inves	ment expenses	
GAIL HUDSON			\$	\$]
Street address (including apt. no.)		6 Foreign tax paid	7 Foreig	n country or U.S. territory	1	
		\$			_	
628 SCHOOL AVENUE		8 Tax-exempt interest	9 Specification	ied private activity bond st		
City or town, state or province, country, and ZIP or foreign postal code		\$	\$			
SHEBOYGAN, WI 53083		10 Market discount	11 Bond	l premium		
		FATCA filing	1\$	\$		
		requirement		+-	premium on tax-exempt bond	1
			\$	\$		
Account number (see instructions)		•	14 Tax-exempt and tax credit	15 State	16 State identification no.	17 State tax withheld
			bond CUSIP no.	WI		\$
						\$
Form 1099-INT (Rev. 1-2024)			www.irs.gov/Form1099INT	Depa	tment of the Treasury	Internal Revenue Service

Form 1095-A

Health Insurance Marketplace Statement

|--|

OMB No. 1545-2232

Department of the Treasury Internal Revenue Service Do not attach to your tax return. Keep for your records.

Go to www.irs.gov/Form1095A for instructions and the latest information.

CORRECTED

2024

Part I Recipient Inform	nation			
Marketplace identifier XX-XXXXXXX	2 Marketplace-assigned policy number XX-XXXXXXX	3 Policy issuer's name COMMON GROU	JND	
4 Recipient's name GAIL HUDSON		5 Recipient's SSN 022-00-XXXX	6 Recipient's date of birth 04/16/88	
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date 05/01/20XX 11 Policy termination date 12/31/20XX		12 Street address (including apartment no.) 628 SCHOOL AVENUE		
13 City or town SHEBOYGAN 14 State or province WI		15 Country and ZIP or foreign postal code 53083		

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	GAIL HUDSON	022-00-XXXX	04/16/88	05/01/20XX	12/31/20XX
17					
18					
19					
20					

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February			
23 March			
24 April			
25 May	\$400	\$415	\$340
26 June	\$400	\$415	\$340
27 July	\$400	\$415	\$340
28 August	\$400	\$415	\$340
29 September	\$400	\$415	\$340
30 October	\$400	\$415	\$340
31 November	\$400	\$415	\$340
32 December	\$400	\$415	\$340
33 Annual Totals	\$3,200	\$3,320	\$2,720

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 60703Q

Form **1095-A** (2024)

Gail Hudson 628 School Ave, Apt. 2B		1234
Sheboygan, WI 53083	DATE	
PAY TO THE ORDER OF		\$
		DOLLARS
BMO Harris; Sheboygan, WI 54981		
¹• 071025661₁ : 00578965542 ॥•	1234	

Section 6: Wisconsin Individual Tax Return Quiz

Indicate al	l correct	answers
maicate an	COLLECT	ulisvvci s

1. Which of the following is an available filing status for Wisconsin?
a) Single
b) Head of household
c) Qualifying widow(er)
d) Married filing jointly
e) Married filing separate
2. A taxpayer's mailing address will correctly determine the city, village or township for Wisconsin.
a) Always
b) Sometimes
c) Never
3. A Wisconsin state tax refund is always taxable the following year on a Wisconsin return.
True
False
4. If properly entered on the federal interest worksheet, United States government interest on savings bonds will carry to Form 1, Schedule SB.
True
False
5. Which of the following are subtractions from income for Wisconsin?
a) Pre-tax health insurance premiums
b) After-tax health insurance premiums
c) Life insurance premiums
d) Long-term care insurance premiums
6. The homestead credit is a refundable credit based on a sliding scale between household income and housing
cost.
True
False
7. Which of the following are included in household income for homestead credit?
a) Nontaxable life insurance proceeds
b) Nontaxable foster care payments
c) Veteran benefits

d) Adoption assistance

a) Tax-year rent certificate, properly completed, clean and signed
b) Prior year property taxes paid in the current tax year
c) Tax-year property tax bill
d) Receipt showing paid tax-year property taxes
9. The gain on a primary residence sale must be included in the household income for homestead credit, even if it was excluded for federal purposes.
True
False
10. Which credits require an adjustment if the taxpayer's property is their primary residence, is more than one acre and not part of a farm?
a) School property tax credit
b) Veterans and surviving spouses' property tax credit
c) Homestead credit
d) Both b and c
e) a, b, and c
11. If a taxpayer rents a mobile or manufactured home and land as their primary residence, and paid personal property taxes and real estate taxes to the landlord, those amounts will be claimed as taxes on line 13 of Schedule H.
True
False
12. What items can be claimed as property taxes on Schedule H?
a) Unpaid personal property taxes for a mobile home the taxpayer owns.
b) Unpaid real estate taxes for land owned by a taxpayer who rented the mobile home it sits on.
c) Municipal fees paid to the municipality or landowner, if rented.
d) Both a and b.
d) All of the above.
13. A taxpayer who paid rent to a rental company that was exempt from property taxes and made payments in lieu of property taxes may claim the rent paid for homestead credit.
True
False
14. A deduction of \$ is taken against household income on homestead credit Schedule H for each dependent claimed on the tax return.
15. Supplemental security income payments to a taxpayer's children younger than 18 years must be included in household income for homestead credit.
True
False

8. Which of the following can be used to verify property tax and rent expense for homestead credit?

16. A husband and wife	e count as one occupant on the rent certificate for homestead credit.
True	
False	
17. What items may be	included in the tuition and fee expenses deduction?
	om a school located outside Wisconsin qualifying as a university, technical college or a brough the Educational Approval Program, if taken while the taxpayer resides in
b) Books for classes t	taken at a college in Wisconsin.
c) A course taken at	a technical college to learn plumbing.
d) A course taken at	a retail hardware store to attend a session on kitchen installation.
e) Tuition paid for pr	re-school, elementary or high schools in Wisconsin.
f) All of the above.	
18. A homestead credit	note should be completed for which of the following?
a) Nontaxable repaid	lamounts
b) Taxpayer's househ expenses.	hold income is less than the amount needed to pay the rent/property taxes and other living
c) Address on the pro	operty tax bill is different than the taxpayer's address on the Schedule H.
d) Both a and b.	
e) All of the above.	
- •	red during the year and had to double-up one month on rent (i.e., she has 13 months of m the full amount of rent paid for the 13 months for homestead and the school property
True	
False	
occupants and the clair	to claim more than their proportionate share of the rent (for example, there are three mant wants to claim more than 1/3 of the rent), the shared living expenses schedule on ficate must be completed.
True	
False	
21. Does a taxpayer who	pays an equal share of living expenses have to fill out the shared living expense schedule?
Yes	
No	
	ated on the shared living expenses schedule for claimant's claiming more than their the rent, may be used for the school property tax credit.
True	
False	

- 23. If a landlord will not sign the rent certificate, the taxpayer should do which of the following?
 - a) Check the box indicating the landlord will not sign the rent certificate.
 - b) Attach copies of all cancelled rent checks (front and back) or bank money orders to verify the rent claimed.
 - c) Sign the rent certificate in the landlord section.
 - d) Both a and b.
 - e) Both a and c.
- 24. If a taxpayer uses the standard mileage rate on a federal Schedule C and the adjusted basis of the vehicle has reached zero, include the allowable depreciation portion of the standard mileage rate as an addback to income on line 11h of Schedule H.

True

False

25. For homestead credit, you should always use the tax year being processed property tax bill, whether paid or not.

True

False

26. For school property tax credit, you can only claim property taxes that were paid for the current tax year in the current tax year and not taxes paid in the current tax year for prior years.

True

False

- 27. Which of the following documents are acceptable as documentation of eligibility for homestead credit for taxpayers who are younger than age 62 at the end of the tax year and have no earned income?
 - a) Statement from Veteran's Administration certifying the taxpayer receives disability benefits due to 100 percent disability.
 - b) Document from Social Security Administration stating date disability began.
 - c) Statement from licensed physician stating beginning date of disability, unable to engage in any substantial gainful activity and whether disability is permanent or temporary.
 - d) Statement from nurse indicating you are disabled and unable to work
 - e) All of the above
- 28. For a married filing joint return, if one spouse is older than 62 and the other spouse is not disabled, does not have earned income, and is younger than 62, the couple is not eligible for homestead credit.

True

False

29. A medical care insurance subtraction on Schedule SB, line 6, is available for all of the following except:

a) COBRA medical insurance premiums paid by the taxpayer with a personal check.b) Medicare insurance premiums paid by the taxpayer.c) Net Marketplace insurance premiums paid after reconciling for any premium tax credit received.d) Amount of medical insurance premiums shown as code DD in Box 12 of a Form W-2.
30. Military & Uniformed Services Retirement benefits taxed on the federal form need to be entered as a subtraction for Wisconsin since they are not taxable for Wisconsin income tax purposes. True
False
31. A Schedule PS must be prepared for taxpayers who are claiming the private school tuition subtraction. True False
32. Both federal and Wisconsin personal/dependency exemptions now equal zero.
True False
33. Which of the following subtractions can reduce household income for homestead credit?
a) Tuition and fee expensesb) Medical care insurance premiumsc) Child and dependent care expensesd) All of the above
34. The retirement income exclusion subtraction must be taken prior to any medical care insurance subtraction. Not taking the subtraction before the medical care insurance subtraction could result in an excess homestead credit refund.
True
False
35. Third-party sick pay shown on the taxpayer's Form W-2 in Box 12 as code J must be included in household income for homestead.
True
False
36. For taxpayers filing as single, head of household, or married filing joint, the maximum capital loss deduction for federal and Wisconsin purposes is \$3,000

Answers on page WIQ-A-1.0

True False

Section 7: Answer Key - Knowledge Questions

EXR-1: Peanut Farmer

- 1. False. The shared living expense schedule needs to be completed if the taxpayer is claiming more than his/her proportionate share of the rent.
- 2. True: Rent paid for occupancy only is based on the shared living expense schedule for multiple occupants. Bucky would need to complete the shared living expense worksheet to complement what Peanut indicated.
- 3. Taxpayers can go back an "extra year" to 2020 for homestead credit claims. TaxSlayer does not provide software for the fourth year back; therefore, you should direct the taxpayer to either use another third-party software or file on paper.
- 4. False. Peanut does not have any qualifying children for federal earned income credit (EIC); therefore, she does not qualify for Wisconsin EIC.

EXR-2: Jackson Wright

- 1. See attached Wisconsin Works (W-2 Payments) TaxSlayer tutorial. Note: Print screens are reflective of TaxSlayer software, as of 11/12/19.
- 2. Refer to homestead notes attachment in VITA Training Guide. Check the boxes for the following items and add required notes and explanations:
 - 11. Very little or no household income: Add a note indicating Jackson received food stamps and used savings to pay his living expenses and rent. 19. Claimant moved during the year. Add a note indicating Jackson and his daughter lived with his parents at 425 N Any Street in Menasha, Wisconsin from 1/1/XX through 7/15/xx and did not pay rent during those months. He and his daughter moved and paid rent at 3456 N South Street in Madison, Wisconsin from 7/15/xx to 12/31/XX. 20. Fewer than 12 months of property taxes and/or rent are claimed. Explanation was already provided above, but you should check the box.
- 3. No, Jackson cannot file a federal return because he has no adjusted gross income (AGI). Returns without an AGI cannot be e-filed. Check the box on the e-file screen indicating "state only." You still need to choose a federal filing option even though you are not filing a federal return.
- 4. False. You reduce rent and/or taxes for one-twelfth for each month Wisconsin Works is received.
- 5. e. Both a and c. Both options will provide information concerning the actual annual amount of SSI Jackson received

EXR-3: Poppy Small

- 1. False. Poppy can only split the refund on the federal return. Her Wisconsin refund will go to whatever account is listed first on Form 8888.
- 2. a. Poppy's daughters are her dependents and qualify for the \$500 per dependent subtraction on line 12b, which totals \$1,500.
- 3. b. The amount subtracted (code D in box 12) from Poppy's wages in box 1 was automatically added back to line 9e as income by the software.
- 4. False. Poppy must have qualifying children for EIC to claim Wisconsin EIC.
- 5. True. Poppy will receive 34 percent of her federal EIC since she has three qualifying children for EIC.
- 6. False. Gift and voluntary support payments do not need to be included in household income.

EXR-4: Red and White Wiworks

- 1. False. Red must add her Wisconsin Works income, regardless of the amount, to the household income for homestead credit. In addition, the rent factor (not to exceed \$1,460) will decrease by 4/12 per Schedule 3 for the four months of W-2 payments he received.
- 2. False. A taxpayer should not include their children's Social Security or supplemental security income payments in household income.
- 3. d. Both b and c. Attach a homestead note as follows:
 - Check Box for Item 11. Very low or no household income.
 - Add required notes and explanations stating that they used their savings and Gold's SSI to pay rent and other living expenses.
- 4. False. The \$400 per month limitation applies to county relief payments, not Wisconsin Works payments. Wisconsin Works (W-2) payments of any amount in any given month will reduce rent by one-twelfth and must be added in total to homestead household Income.

EXR-5: Football Sunday

- 1. b. The supplemental security income payments are only entered in the homestead household income screen.
- 2. True. Since Football does not have a federal adjusted gross income so she cannot e-file a federal return. You must select the state only box in the e-file screen of TaxSlayer and choose a federal filing option, even though she will not file a federal form.
- 3. True. A taxpayer can only include rent paid for property exempt from property taxes if the property is owned and operated by a municipal housing authority created under sec. 66.1201, Wis. Stats., that makes payments in lieu of property taxes to the municipality.
- 4. d. Medical premiums cannot reduce a taxpayer's Wisconsin income below zero, so there is no effect on household income for the medical premiums in this case.
- 5. False. Because Football was 62 by December 31, she does not need to meet the conditions for earned income or disabled to claim homestead credit.

EXR-6: Fox Saturday

- 1. Yes, certain subtractions such as medical care insurance premiums (Schedule SB, line 6) tuition and fee expenses (Schedule SB, line 8) and the \$500 subtraction per dependent, can sometimes reduce a taxpayer's federal AGI below the \$24,679 household income threshold for homestead credit.
- 2. No, the Child and Dependent Care Tax Credit has no effect on the homestead credit beginning in 2022.
- 3. False. Only current-year unemployment repayments can be subtracted from current year unemployment received. Enter the unemployment received and any current tax year repayments on the federal input screens. The software will net the amounts and calculate any adjustments for Wisconsin. If the taxpayer has a prior-year repayment of \$3,000 or less, these amounts are no longer allowed for federal or Wisconsin. If a prior-year repayment exceeds \$3,000, it may be out-of-scope. See your site coordinator if you have a prior-year unemployment repayment.

Note: You will need to ask the taxpayer what year the repayment applies to as the Form 1099-G does not

- provide this information. If the taxpayer is unsure, they can contact the Wisconsin Department of Workforce Development.
- 4. f. a, b and c. Fox should complete all sections of the rent certificate apart from signing the certificate. Only a landlord should sign a rent certificate. She must also provide documentation for proof of the rent paid.
- 5. False, you may not claim a subtraction for tuition paid with certain tax-free funds, such as nontaxable scholarships and grants or amounts withdrawn from college savings or college tuition and expense programs.
- 6. False, household income needs to include nontaxable scholarships, fellowships, and/or grants

EXR-7: Game Time

- 1. e. Both c and d. (2021 Wis. Act 157), increases the capital loss deduction limitation to \$3,000 (\$1,500 for married persons filing separately) for individuals starting in tax year 2023.
- 2. True. Gains and losses from sales or other dispositions of capital assets are reportable for Wisconsin and federal income tax purposes. However, differences exist in the manner Wisconsin and federal law treat such income and loss. Federal rules allow for maximum of \$3,000 per year in capital losses, whereas Wisconsin was limited to maximum of \$500 per year for capital losses through tax the end of tax year 2022. Consequently, the federal loss carryforward can become exhausted before the Wisconsin capital loss carryforward is exhausted. If the Wisconsin loss is more than the gain, up to \$500 of the excess loss is allowed as a deduction against other income in 2022 and prior. Capital losses more than the amount of the allowable loss may be carried over and used in later years.
- 3. False. Game has non-taxable deferred compensation of \$889. We cannot simply add up his income items because the deferred compensation must be added to the homestead credit.
- 4. False. Game's household income items are his Form W-2 (\$14,111), ordinary dividends (\$1,666) dividend capital gain (\$199), long-term gains (\$3,955) and deferred compensation (\$889). So, his total household income should be \$20,820.
- 5. Game's s disqualified loss is equal to \$5,094, which is the \$4,154 short-term net losses offset by long-term net gains plus the \$940 loss allowed in WI income that is not from carryover.
- 6. Game had a \$4,382 short-term capital loss carryforward from last year applied to his short-term income on line 7 of Schedule WD, which resulted in \$2,060 of short-term capital loss carryforward being used in calculating his Wisconsin income. In this case, the capital loss carryforward was not automatically added to household income on line 11e, so you will need to manually enter the figure in the household income screen. In most cases, the software takes care of the addback. Be sure to check the entry was made when necessary and that the correct household income is reported for the Schedule H.

EXP-1: Leonard and Marge Newowner

- 1. d. Some sites prefer that you enter the net property taxes paid for the principal residence on Schedule A. This amount will then flow automatically to the school property tax credit for Wisconsin. If you do not enter the property taxes on Schedule A, you could use the adjustments screen for the school property tax to enter the amount.
 - Note: If a taxpayer has a principal residence and a vacation property, and is itemizing, you must enter the principal residence and vacation property taxes in the real estate taxes on Schedule A and back out the amount of the vacation property as an adjustment in the Wisconsin school property tax credit screen.
- 2. e. Both b and c. Schedule 1 must be completed to prorate the taxes to one acre, based on the land's assessed value. The questions regarding homeowners also need to be answered correctly, indicating that homestead is on more than one acre and not part of a farm.

EXP-2: Reece Parks

- 1. b. The amount of net property taxes, regardless of whether it's paid, is the amount used for homestead credit (ignoring the acreage limitation).
- 2. c. Reece is not eligible to include the assessment payment of \$190 in her first installment for the school property tax credit, so the amount is \$820, which is \$1,010 minus \$190
- 3. b. Reece has two Wisconsin EIC eligible children, so the percentage of federal EIC for Wisconsin is 11 percent.
- 4. True. Reece would be eligible to take Wisconsin retirement income exclusion, since she is over the age of 65 as of December 31 of the tax year. However, the retirement income exclusion subtraction is optional starting in 2021 and will be added back in-full to the household income for homestead credit. It may not be beneficial to take the subtraction if taxpayer has a subtraction from Wisconsin income such as medical care insurance that may reduce household income with no addback.

EXP-3: Jane Veteran

- 1. c. Veterans and surviving spouses' property tax credit. Both the school property tax credit (taxes paid) and homestead credit (taxes assessed) only return a percentage of the applicable taxes to a taxpayer. The school property tax credit is about 12% of the taxes paid, up to \$300 of credit. The homestead credit is 80% of the allowable tax/rent credit after accounting for any income phaseout.
- 2. d. All the above.
- 3. d. All the above. Many times, taxpayers do not realize they may be eligible for this refundable credit. If they answer positively to the above items, refer to the Form 1 instructions for a complete list of requirements for this credit. A taxpayer can call the veteran's office where they receive disability benefits to obtain a certification letter indicating eligibility. Depending on the date of the disability, they may also be able to go back and get four more years in addition to the current tax year. For example, the property taxes paid in 2020 could be claimed until April 15, 2025.
- 4. d. Both a and b. Review the requirements in the Form 1 instruction booklet and contact the Veterans Affairs (VA) office if they believe they are eligible. Returns submitted without proper documentation, including a certification letter from the VA and proof of payment of the taxes, will not receive the credit.
- 5. True. The taxpayer has until April 15, 2025, to file a 2020 tax return to claim the credit.
- 6. False. The taxpayer can only receive the credit if the taxes were paid.
 - Note: The taxpayer will be claiming the tax year paid. For example, if the taxpayer paid their 2023 taxes in 2024, the return for 2024 will contain their 2023 tax payment (exclusive of any assessments, services).
- 7. True. Unlike the homestead credit, which is limited based on income, the veterans and surviving spouses' property tax credit has no income limitation.
- 8. False. Taxpayers cannot claim the school property tax credit or the Wisconsin homestead credit if they are already claiming the veterans and surviving spouses' property tax credit.
- 9. True. The taxpayer will be claiming the tax in the year paid. For example, if the taxpayer paid their 2023 and 2024 taxes in 2024, the return for 2024 will contain their 2023 and 2024 tax payments (exclusive of any assessments, services).

EXP-4: Gavin and Izzy Bragg

- 1. True. The software adjusted the unemployment that is taxable for Wisconsin, per the worksheet in the Form 1 instruction booklet.
- 2. True. The software added back the non-taxable unemployment subtracted on page 1 of Form 1.
- 3. False. Gavin and Izzy have a disqualified loss for the long-term sale of Magic stuff stock.
- 4. \$2,200. The disqualified loss is equal to the long-term loss of on the sale of Magic stuff stock.
- 5. False, Because Gavin is at least age 62, they do not need to meet either condition for earned income or disability to claim homestead credit.

EXP-5: Max James

- 1. True. Regardless of who pays or will pay all the taxes, Max can only claim half of them—her ownership percentage—as property taxes on line 13.
- 2. a. If Max's brother was not living with her and she is going to pay all the taxes, she can claim half as property taxes and half as rent.
- 3. e. These questions are where you will: a. Indicate her ownership percentage as 50 percent b. Indicate amount of net property taxes she paid or will pay c. Check the box that all owners occupied the home d. check the box that she will pay all the property taxes.
- 4. e. \$675. Max's share of the property taxes is \$675 from the home they purchased and lived in on May 1, 2024. You would need to adjust taxes to one acre of land of \$2,016 then prorate the taxes to for the time they owned and lived at the property (\$2,016 x (245 days/366 days) X 50% ownership share.
- 5. c. 398. Max's share of the property taxes for the home that was sold was \$398 (1000 taxes x (121 days / 152 days) x 50%). You would need to prorate the \$1,000 of taxes allocated to the sellers for the time they live at property, which was 121 days and adjust for Max's ownership share of 50%.
- 6. True. Enter the amounts for these items in full exactly as they appear on the tax bill. Do not prorate these items based on Max's ownership percentage.
- 7. True. Because her brother lived in the home with her, Max cannot claim more than \$1,008 in property taxes for school property tax credit even if she pays an amount greater than half. If her brother had not lived in the home with her and she paid all the taxes in the tax year, she could claim half as property taxes and half as rent (heat included) the same as would apply for the homestead credit in that situation.
- 8. True. Check item 12 (ownership of property document is attached) in the homestead credit notes. Attach a copy of the document showing Max's ownership percentage. For any taxpayer, the document could be a deed, land contract, divorce judgment, final judgment in an estate or trust instrument. If Wisconsin DOR previously received this document, you do not need to re-file it.

EXPR-1: Tanya Trailer

- 1. True. The key question is, does the taxpayer own or rent the property used as their primary residence to determine whether property taxes or rent will apply.
- 2. True.
- 3. d. Both a and b. The Form SSA-1099 does not need to be submitted but is appreciated. The following items need to be submitted to the Wisconsin DOR within 48 hours of an accepted Wisconsin return: forms W-2, W-2G, 1099-Misc, 1099-R and 1098-T, original rent certificate(s), tax bill(s), legal documents, and statements (ex: Closing). Attach a copy of Schedule GL, if using electronic software that does not submit the Schedule GL as part of the electronic return.

EXPR-2: Homer and Marge Stewart

- 1. b. U.S. savings bonds not used for education are taxable to federal and exempt from Wisconsin tax.
- 2. True. Use the appropriate interest/dividend federal entry screen to enter any Wisconsin adjustments to U.S. savings bonds or tax-exempt interest.
- 3. d. Both a and c. Tax-exempt interest is always exempt from federal taxation. Depending on the interest source, it may or may not be taxable to Wisconsin per the Schedule AD instructions. Broker statements may also include a summary page, which indicates what portion may be exempt from Wisconsin taxation as well.
- 4. False. The capital gain is included in the investment income threshold for EIC in determining whether Homer and Marge qualify for EIC.
- 5. b. Only taxpayers with EIC qualifying children may claim Wisconsin EIC. The credit is based on a percentage of Federal EIC: 4 percent for one qualifying child 11 percent for two qualifying children 34 percent for three or more qualifying children, and the software automatically calculates and makes the entry for Wisconsin EIC.
- 6. False. Homer and Marge can only claim rent for the time they occupied the rental unit as their primary residence.
- 7. True. Taxpayers can only use the prorated portion for rent and property taxes for time occupied, and for property taxes it can include only the time both owned and occupied. They cannot claim more than 12 months of rent and property taxes.
- 8. False. Scholarships restricted to tuition must be subtracted from tuition when calculating the tuition and fee expenses (08) subtraction on Schedule SB.
- 9. False. Allow the amount on line 3c as rent (heat not included) if line 3a for "Home?" is answered "Yes".
- 10: False. The amount of premiums in Column A of Form 1095-A needs to be adjusted for any advanced premium credit received on the Form 1095-A in Column C as well as any additional amount received/ repaid on the Form 8962. A worksheet is available in the Form 1 booklet as well as on the back of the Wisconsin Information Sheet.

Note: The allowable subtraction is limited to \$7,333 per student for tuition.

Pro-Rated Rent and Property Taxes for Homestead Credit

TaxSlayer does not automatically calculate the prorated amounts.

Property taxes: \$1,397 (\$2,388.50 x (214 days/366 days)

Rent: $500/month \times 5 months (Jan 1- May 31) = $2,500$

Mobile home taxes: 184 (295 x (152 days / 244 days)

For homestead credit, the software pulls the figures from the rent certificate and property tax bill. You will need to force the correct numbers by entering a negative -1,316 for "rent heat included" and negative -992 for "property taxes" in the Adjustments Section.

EXPTC-1: Gail Hudson

- 1. False. Code DD Cost of employer-provided health insurance is for informational purposes only. It does not reflect the amount of post-tax premiums paid by the employee and cannot be used as a subtraction.
- 2. d. Both a and b. Any premium tax credit received in advance plus any additional premium tax credit received or repaid after the reconciliation on the federal Form 8962 must be included in the calculation of net post-tax medical premiums paid by the taxpayer on Schedule SB, line 6. You may use the worksheet on the back of the Wisconsin information sheet to calculate the amount of premiums to subtract on Schedule SB, line 6.
- 3. False. U.S. savings bonds not used for education are taxable for federal and exempt for Wisconsin taxation.

KQ-A-1.6

Section 8: Answer Key - Wisconsin Individual Tax Return Quiz

- 1. a, b, d and e. Qualifying widower falls under the head of household filing status for Wisconsin. The taxpayer receives the higher married filing joint standard deduction for federal but the lower head of household standard deduction for Wisconsin.
- 2. b. For example: A taxpayer's address may be Menasha; however, they could be residing in the Village of Fox Crossing.
- 3. False.
- 4. True. United States government interest will be taxed for federal and subtracted from Wisconsin income, if entered properly on the federal interest/dividend screen. In addition to entering the amount of U.S. savings bonds interest taxable to federal in Box 3, you will also need to enter the amount of savings bonds interest to subtract from the state and select Wisconsin.
- 5. b and d. Life insurance premiums and pre-tax health insurance premiums are not a subtraction from Wisconsin income.
- 6. True. The homestead credit is a refundable credit. Refundable tax credits can reduce the taxpayer's tax liability below zero and allow them to receive a tax refund.
- 7. c and d. Nontaxable life insurance proceeds and nontaxable foster are payments do not need to be included in household income.
- 8. a and c. Property taxes do not need to be paid for homestead credit purposes. You should also use the current tax year being processed (ex: the 2024 tax bill due in 2025 for 2024 tax return), whether paid or not to process the homestead credit.
- 9. True. Complete the Schedule GL to include the gain with the homestead credit household income.
- 10. d. Both B and C. The school property tax credit does not require an adjustment if the property is more than one acre and not part of a farm.
- 11. False. Amounts paid for rent of a principal residence and lot are eligible rent for the homestead credit.
- 12. d. both a and b. Personal and real estate taxes do not need to be paid in order to claim homestead credit. If the taxpayer owns the mobile home, municipal fees can also be claimed as property taxes.
- 13. False. If a property is exempt from property taxes, a taxpayer may only claim the rent if it is a sec 66.1201 municipal housing authority that makes payments in lieu of property taxes.
- 14. \$500.
- 15. False.
- 16. True. A husband and wife count as one occupant.
- 17. a, b and c. Courses for plumbing taken at a technical college count toward tuition and fees, whereas fees paid to a retail store do not qualify because the store is not an educational institution. The cost of books required to be paid to the school to attend the class. In this case, the books are considered a mandatory student fee. Tuition paid for elementary, starting with kindergarten, and post-secondary high schools may be eligible for the private school tuition subtraction. A Schedule PS is completed for these expenses.
- 18. e. All of the above.

- 19. False. A taxpayer can only claim up to 12 months of rent for the apartment occupied as their primary residence.
- 20. True.
- 21. No. A taxpayer can check the Yes box on line 5b of the rent certificate.
- 22. False. The amount of rent for the school property tax credit should be what the taxpayer actually paid and not the amount calculated on the shared living expense worksheet.
- 23. d. Both a and b. The taxpayer should not sign a rent certificate.
- 24. False. Homestead note 5 (Adjusted basis of car or truck reached zero using standard mileage rate) should be checked
- 25. True.
- 26. False. Whatever is paid for net property taxes—excluding delinquent interest, assessments, recycling or other extra charges—in the current tax year can be included for the school property tax credit.
- 27.a, b, and c.
- 28. False. Only one spouse needs to meet an age requirement.
- 29. d. The amount of medical insurance premiums shown as a code DD in box 12 is informational only and includes the portion paid by the employer and what the employee paid, whether pre- or post-tax. Since only post-tax medical premiums paid by the employee can be taken as a Schedule SB, line 6, subtraction, this amount cannot be used.
- 30. True. All military benefits are not taxed for Wisconsin.
- 31. True.
- 32. False. Federal personal/dependency exemptions equal zero; however, Wisconsin has a \$700 personal and dependency exemption amount plus \$250 for taxpayer and/or spouse if 65 years old or older.
- 33. a and b. Starting in 2022 you can no longer deduct child and dependent care expenses, but they may be used to claim Wisconsin's additional child and dependent care credit.
- 34. False. The retirement income exclusion subtraction is optional starting in 2021. However, the retirement income exclusion subtraction must be taken on 2020 and prior homestead credit claims. It will be added back in-full to the household income for homestead credit, whereas the medical care insurance subtraction may reduce household income with no addback.
- 35. True.
- 36. True. The maximum deduction for a net capital loss has increased from \$500 to \$3,000 for most taxpayers starting in 2023. For taxpayers who are married and file separately, the maximum deduction is \$1,500.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 22, 2025: ch. 71, Wis. Stats., and chs. Tax 1, 2, 3, and 14, Wis. Adm. Code.

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

Guidance Document Number: 100244

Section 9 - Contact Information

For VITA/TCE Site Coordinators Only

Email: dorvita@wisconsin.gov

Phone: 608-266-2696

Outreach Coordinator - Juan Carlos Reyes

Email: juan.reyes@wisconsin.gov

Phone: 608-261-5236

Addresses to Mail Returns

Note: Electronic filing is free, secure and accurate. A paper return can take up to 12 weeks to process.

WI Form	Refund / Separate Payment	Payment Enclosed with Return
Form 1 or Form 1NPR (Cannot include Schedule H)	Wisconsin Department of Revenue PO Box 59 Madison, WI 53785-0001	Wisconsin Department of Revenue PO Box 268 Madison, WI 53790-0001
Homestead Credit (includes all returns with Schedule H attached)	Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001	Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001
Form WRA and attachments for electronic filing requirement		PO Box 8977 Madison, WI 53708-8977
Electronic Return Payments		Electronic Return Payments Wisconsin Department of Revenue PO Box 3028 Milwaukee, WI 53201-3028

IRS Form	Refund / Separate Payment	Payment Enclosed with Return
Form 1040	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000