

VITA Certification: Answer Sheet & Helpful Hints

Tax Return Preparers/QR - Advanced Course Test (required for Tax Return Preparers/QR only)

#	Answer	Comments
Scenario 1		
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Scenario 2		
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5		See Credit for Child & Dependent Care Expenses - screening sheet in Pub 4012.
Scenario 3		
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Scenario 4		
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Scenario 5		
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Scenario 6		
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Scenario 7	- There is no EIN on the 1099-R. Please feel free to use any EIN, including 12-3456789. - Form 8863 (used to claim an Education Credit) may display incorrect info related to possible AOC and LLC outcomes. Make your selection based upon your training.	
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#	Answer	Comments
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Scenario 8	- Sched C: Spread business miles evenly if a split is requested. Non-business miles s/b recorded as Other. - Box 2 was not filled in or Box 7 checked on the prior-year Form 1098-T. - Less than half-time attendance does not affect a possible penalty waiver on the 1099-R. - Form 8863 (used to claim an Education Credit) may display incorrect info related to possible AOC and LLC outcomes. Make your selection based upon your training.	
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Scenario 9		
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