

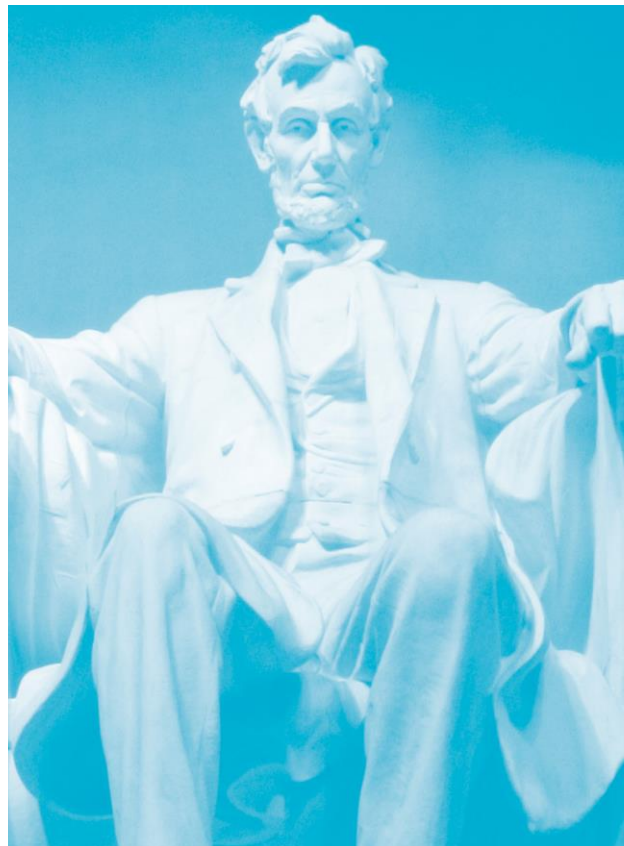
6744

VITA/TCE Volunteer Assistor's Test/Retest

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

2024 Returns

Volume 6 of 6



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Residency Status, Form 8843, and Filing Status

Introduction

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 true/false questions and 4 scenario-based multiple choice questions.

Allow approximately 20 minutes to complete this segment.

1. Maylor entered the U.S. on July 30, 2021 as a student in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2024. For 2024 federal income tax purposes, Maylor is a resident alien.
 - a. True
 - b. False

2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2020 to May 2022 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2023 in J-1 immigration status. For 2024 federal income tax purposes, Amelia is a _____.
- a. Nonresident alien
 - b. Resident alien
3. Lucas was a student in F-1 immigration status from December 2015 through June 2023. In August of 2024, Lucas returned to the United States as a graduate student. For 2024 federal income tax purposes, Lucas is a _____.
- a. Resident alien
 - b. Nonresident alien

4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2020. He has **not** changed his immigration status. For 2024 federal income tax purposes, Antonio is a _____.
- a. Resident alien
 - b. Nonresident alien
5. Anne was in the U.S. as a child in J-2 immigration status with her parents from 2012 through 2015. She re-entered the U.S. in 2023 as a student in J-1 immigration status. The time she was present in the U.S. as a child is considered when determining her total number of years with exempt days.
- a. True
 - b. False

6. Janice entered the United States on August 1, 2020 in J-1 student immigration status. On August 10, 2023, her husband Rick joined her in J-2 immigration status. Janice and Rick had no income in 2024. Are Janice and Rick required to file any form(s)?
- a. Yes, Form 8843
 - b. No, no forms required
 - c. Yes, 1040NR and Forms 8843
 - d. Yes, 1040 filing married filing jointly
7. Janice and Rick from Question 6 have twins prior to entering the US. For 2024, how many Form(s) 8843 does Janice's family need to file?
- a. 1
 - b. 2

- c. 3
 - d. 4
8. Jocelyn and Connor have been in the U.S. in F-1 immigration status, since July, 2018. Their 12-year old daughter Arya, has been attending boarding school since June, 2017 on F-1 immigration status. For 2024, who must file Form 8843?
- a. Arya
 - b. All three of them
 - c. None of them
 - d. Jocelyn and Connor
9. Ayesha is from Pakistan and is a Ph.D. student in cyber security who is going to defend her dissertation in June 2025. She arrived in the U.S. as a student in F-1 immigration status on June 30, 2021. For 2024 federal

income tax purposes, is Ayesha a nonresident alien?

- a. Yes
- b. No

10. Klaus is a junior majoring in marine biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 15, 2021. Klaus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2025. For tax purposes, Klaus is considered a

_____.

- a. Resident alien
- b. Nonresident alien

11. Cyriltavo is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2024. He did **not** work or receive a scholarship in 2024, but had \$100 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses. Cyriltavo must file Form 1040-NR for 2024.
- a. True
 - b. False
12. Orlando entered the U.S. in J-1 immigration status as a trainee in January 2023 and lives alone. His wife, Bey, could **not** accompany due to ongoing health concerns. Orlando must file as a _____ even though his spouse was not present in the U.S.
- a. Single

- b. Qualifying Surviving Spouse (QSS)
 - c. Married Filing Separately (MFS)
13. Tomas and Olga were married in March 2020. The next year, they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Tomas lives in San Diego where he is completing his graduate work. However, Olga left him in March 2024 and has **not** been heard from since. Her parents will **not** tell him where she lives. Although Tomas does not know Olga's whereabouts, he still must file as Married Filing Separately (MFS).
- a. True
 - b. False

Scenario 1: Gabriel Alvarez

Use the following information to prepare Form 8843.

- Gabriel Alvarez came to the U.S. to study on August 1, 2021, in F-1 immigration status. His passport number is 4682936 and it was issued by his home country, Peru. His home address is 31 Rue de Santos, Lima, 07001, Peru. His address at school is Stanford University, 450 Jane Stanford Way, Stanford, CA 94305. His U.S. taxpayer identification number is XXX-XX-XXXX.
- Gabriel is attending Stanford University, 450 Jane Stanford Way, Stanford, CA 94305, telephone 612-555XXXX. His specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 450 Jane Stanford Way, Stanford, CA 94, telephone 612-555-XXXX ext. 1267.

- Gabriel has not taken steps to apply for permanent residency. Gabriel had no income, so he is not required to file any other tax forms. Gabriel has not left the U.S. since arriving.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions

Scenario 1:

Gabriel Alvarez Test Questions

To answer the following multiple choice questions, refer to the Form 8843 you completed for Gabriel Alvarez.

14. Gabriel reports his most current nonimmigrant status on line 1a.
 - a. True
 - b. False

15. Gabriel should put 365 days on line 4b, for days of exempted presence for 2024.
- a. True
 - b. False
16. What parts of Form 8843 does Gabriel need to complete?
- a. Part I
 - b. Parts I and III
 - c. Parts I and II
 - d. Part II
17. Gabriel must submit his Form 8843 for tax year 2024 by April 15, 2025?
- a. True
 - b. False

Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Jenna, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,400 on qualifying education expenses. She is eligible to claim an education credit on her tax return.
 - a. True
 - b. False

19. Lacey received \$100 of dividend income on U.S. stocks she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2023. How much of Lacey's dividend income will be taxed at 30%?
- a. \$0, it's taxed at the ordinary rate
 - b. \$0, Per Publication 4011, the correct tax rate is 15%
 - c. \$100

20. Tonya and Paul are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2024. They paid \$3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They are eligible to claim the child and dependent care credit on their Form 1040-NR.

a. True

b. False

21. Jaden is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2024. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Should Jaden report his wages on Form 1040-NR, Schedule OI?

a. Yes

b. No

22. Cyril is a student in the U.S. in J-1 immigration status as of October 15, 2024. Under the terms of his visa, he is permitted to work in the U.S. Cyril qualifies for a Social Security number and should not apply for an ITIN.
- a. True
 - b. False
23. Mihaela, a student in F-1 immigration status from Slovenia, is on the tennis team. Mihaela arrived in the U.S. on July 20, 2024 on a full athletic scholarship that includes \$8,000 for room and board and \$28,000 for tuition and fees. What amount will be taxable on Mihaela Form 1040-NR?
- a. \$36,000
 - b. \$28,000
 - c. \$8,000
 - d. \$0.00

24. Stefan is a student in the U.S. in F-1 immigration status. Stefan arrived from Germany on August 5, 2022. Stefan worked in the bookstore and earned \$3,200 in wages and had federal income tax withholding of \$330. Stefan is only required to file Form 8843 for 2024.
- a. True
 - b. False

Scenario 2: Kim Lee

Use the following information to prepare Form 1040-NR.

- Kim Lee, a citizen of South Korea, came to the United States in F-1 immigration status (number 3344123344) on January 01, 2024.
- He has remained in the country since then and is a full-time student at the local university. Kim, born July 25, 2001, is

single. He began working at the university on February 10, 2024.

- He filed the proper withholding and treaty forms with the university payroll office before beginning his job. Since filing these forms correctly, he received a Form 1042-S for the treaty benefit for his wages. Kim was not in the U.S. before and therefore, has not filed an U.S. tax return in any prior year.
- Kim also received a scholarship from the university he was attending. He filed the appropriate forms to claim his treaty benefit for the scholarship. Therefore, he received a Form 1042-S.
- Kim's address in South Korea is Bldg. 102 Unit 304, Sajik-ro-3-gil (Street) 23, Jongno, Seoul (South Korea) 30174. If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 123456789 and the account number is 98765432100. He

doesn't want to designate anyone to discuss his return with the IRS. He did not take any affirmative steps to apply for permanent residence in the U.S. Kim's U.S. income will not be taxed in his home country.

- Using the following information (two Forms 1042-S and a Form W-2), complete Kim's federal income tax return. (Kim would also need to file Form 8843, but assume that he has already completed that on his own.)
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

Forms W2 & 1042-S, Page 1

22222		VOID <input type="checkbox"/>		a Employee's social security number XXX-XX-XXXX		For Official Use Only OMB No. 1545-0008							
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 8,500.00		2 Federal income tax withheld 800.00							
c Employer's name, address, and ZIP code State University 122 Main Street Your City, YS XXXXX				3 Social security wages		4 Social security tax withheld							
				5 Medicare wages and tips		6 Medicare tax withheld							
				7 Social security tips		8 Allocated tips							
d Control number				9		10 Dependent care benefits							
e Employee's first name and initial Kim		Last name Lee		Suff.		11 Nonqualified plans		12a See instructions for box 12					
122 Main Street International Hall Your City, Your State, XXXXX				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b							
				14 Other		12c							
						12d							
f Employee's address and ZIP code													
15 State YS		Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. 8,500.00		17 State income tax 80.00		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
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
Cat. No. 10134D

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Do Not Cut, Fold, or Staple Forms on This Page

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2024		OMB No. 1545-0096		
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.				Copy A for Internal Revenue Service		
		0123456789 UNIQUE FORM IDENTIFIER		AMENDED		AMENDMENT NO.		
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	3	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code	23	13g Ch. 4 status code	
20	2000	3a Exemption code	04	4a Exemption code				
		3b Tax rate	0.00	4b Tax rate				
5 Withholding allowance				13h Recipient's GIIN				13i Recipient's foreign tax identification number, if any
6 Net income				2000				13j LOB code
7a Federal tax withheld				13k Recipient's account number				
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)				13l Recipient's date of birth (YYYYMMDD)				
7c Check if withholding occurred in subsequent year with respect to a partnership interest				20010725				
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)				
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)				14b Primary Withholding Agent's EIN				15 Check if pro-rata basis reporting
10 Total withholding credit (combine boxes 7a, 8, and 9)				15a Intermediary or flow-through entity's EIN, if any				15b Ch. 3 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15c Ch. 4 status code				
12a Withholding agent's EIN		12b Ch. 3 status code		12c Ch. 4 status code		15d Intermediary or flow-through entity's name		
XX-XXXXXXX		23				15e Intermediary or flow-through entity's GIIN		
12d Withholding agent's name				15f Country code		15g Foreign tax identification number, if any		
State University								
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15h Address (number and street)				
12f Country code				15i City or town, state or province, country, ZIP or foreign postal code				
12g Foreign tax identification number, if any								
12h Address (number and street)				16a Payer's name		16b Payer's TIN		
122 Main Street								
12i City or town, state or province, country, ZIP or foreign postal code				16c Payer's GIIN		16d Ch. 3 status code		
YOUR TOWN, YS XXXXX						16e Ch. 4 status code		
13a Recipient's name		13b Recipient's country code		17a State income tax withheld		17b Payer's state tax no.		
Kim Lee						17c Name of state		
13c Address (number and street)								
245 2nd Street, International								
13d City or town, state or province, country, ZIP or foreign postal code								
Hall								
YOUR TOWN, YS XXXXX								
For Privacy Act and Paperwork Reduction Act Notice, see instructions.								
Cat. No. 11386R				Form 1042-S (2024)				

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2024		OMB No. 1545-0096									
Department of the Treasury Internal Revenue Service		Go to <i>www.irs.gov/Form1042S</i> for instructions and the latest information.				Copy A for Internal Revenue Service									
		0123456789 UNIQUE FORM IDENTIFIER		<input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.											
1 Income code 16	2 Gross income 6000	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any XXX-XX-XXXX		13f Ch. 3 status code 23									
		3a Exemption code 04	4a Exemption code			13g Ch. 4 status code									
		3b Tax rate 0 . 00	4b Tax rate .	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code									
5 Withholding allowance				13k Recipient's account number											
6 Net income 6000				13l Recipient's date of birth (YYYYMMDD) <table><tr><td>2</td><td>0</td><td>0</td><td>1</td><td>0</td><td>7</td><td>2</td><td>5</td></tr></table>				2	0	0	1	0	7	2	5
2	0	0	1	0	7	2	5								
7a Federal tax withheld				14a Primary Withholding Agent's Name (if applicable)											
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>									
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code								
8 Tax withheld by other agents				15d Intermediary or flow-through entity's name											
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15e Intermediary or flow-through entity's GIIN											
10 Total withholding credit (combine boxes 7a, 8, and 9)				15f Country code		15g Foreign tax identification number, if any									
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15h Address (number and street)											
12a Withholding agent's EIN XX-XXXXXXX	12b Ch. 3 status code 23	12c Ch. 4 status code		15i City or town, state or province, country, ZIP or foreign postal code											
12d Withholding agent's name State University				16a Payer's name											
12e Withholding agent's Global Intermediary Identification Number (GIIN)				16b Payer's TIN											
12f Country code	12g Foreign tax identification number, if any				16c Payer's GIIN										
12h Address (number and street) 122 Main Street				16d Ch. 3 status code		16e Ch. 4 status code									
12i City or town, state or province, country, ZIP or foreign postal code YOUR TOWN, YS XXXXX				17a State income tax withheld		17b Payer's state tax no.	17c Name of state								
13a Recipient's name Kim Lee		13b Recipient's country code													
13c Address (number and street) 245 2nd Street, International Hall															
13d City or town, state or province, country, ZIP or foreign postal code YOUR TOWN, YS XXXXX															

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

Cat. No. 11386R

Form **1042-S** (2024)

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Scenario 2:

Kim Lee Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Kim Lee.

25. Is \$8,500 the amount entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?
- a. Yes
 - b. No
26. Is \$8,500 the amount of adjusted gross income on the Form 1040-NR?
- a. Yes
 - b. No

27. What is the amount of Itemized deductions on the Form 1040-NR?
- a. \$0.00
 - b. \$80
 - c. \$800
 - d. \$880
28. Is \$8,420 the amount for taxable income on the Form 1040-NR?
- a. Yes
 - b. No
29. What is the total amount entered for Total income exempt by a treaty from Schedule OI?
- a. \$0
 - b. \$2,000
 - c. \$6,000
 - d. \$8,000

Scenario 3: Amar Pavan

Use the following information to prepare Form 1040-NR.

- Amar Pavan, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on September 1, 2021. He has remained in the country since then and is a full-time student at the local university.
- Amar was born on July 30, 2000, and is single. He filed the proper treaty and withholding forms with the university payroll office. Amar has filed a U.S. tax return Form 1040-NR for 2023. His address in India is B block, GK II, New Delhi – South, Delhi NCR, India.
- If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss his return with the IRS. Amar has not taken any steps to apply for permanent residence in the U.S.

- He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Amar's federal income tax return. (He has already completed his Form 8843.)
- Amar received \$25 in bank interest from an account he opened with money from his parents, this money is not connected with a U.S. trade or business.
- He owed additional State Income tax when he filed his taxes last year. He mailed a payment of \$85 on April 1, 2024 to his state.
- He donated \$200 to the American Red Cross as a charitable contribution.
- He also donated \$1,000 cash to his church but has no record.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222		VOID <input type="checkbox"/>		a Employee's social security number XXX-XX-XXXX		For Official Use Only OMB No. 1545-0008							
b Employer identification number (EIN) XX-XXXXXXX					1 Wages, tips, other compensation 27,000.00		2 Federal income tax withheld 2,700.00						
c Employer's name, address, and ZIP code First University 486 Main Street Your City, Your State, XXXXX					3 Social security wages		4 Social security tax withheld						
					5 Medicare wages and tips		6 Medicare tax withheld						
					7 Social security tips		8 Allocated tips						
d Control number					9		10 Dependent care benefits						
e Employee's first name and initial Amar			Last name Pavan		Suff.	11 Nonqualified plans		12a See instructions for box 12					
22 Forest Blvd Your City, Your State, XXXXX					13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b		
					14 Other				12c				
									12d				
f Employee's address and ZIP code													
15 State YS		Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. 27,000.00		17 State income tax 1,500.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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Scenario 3:

Amar Pavan Test Questions

Directions

To answer the following questions, refer to the Form 1040-NR you completed for Amar Pavan.

30. What is the Adjusted Gross Income (AGI) on Form 1040-NR?
- a. \$12,400
 - b. \$25,800
 - c. \$27,000
 - d. \$27,025
31. Amar Pavan is a student who is considered a resident of India. According to the U.S.-India Tax Treaty, he can take the standard deduction instead of itemizing.
- a. True
 - b. False

32. Amar will have a refund on Form 1040-NR?
- a. True
 - b. False
33. The taxable income line on Amar's Form 1040-NR shows \$25,800.
- a. True
 - b. False

Scenario 4: Sonya Ivanov

Use the following information to prepare 2024 Form 1040-NR.

- Sonya Ivanov is a resident of Bulgaria (visa number 38755219). She arrived in the United States in F-1 immigration status on September 1, 2022 as a full-time student. Sonya is 25 years old, single, born on July 11, 1998. Her address in Bulgaria is Vna 74117 Varna, Grand Mol Varna, 9021 Bulgaria.

- Sonya has not taken any steps to apply for permanent residence in the United States. Sonya did not file a Form 1040-NR in 2023 as she did not work that year. She started a new job with the university bookstore on January 20, 2024.
- If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 789654321 and the account number is 011233456789. She will not be taxed by the Bulgarian government on the income she has earned in the United States. Assume Sonya has already completed her Form 8843, and prepare her federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Miss Ivanov failed to respond to the university in time for them to properly issue Form 1042-S for her treaty-exempt income. However,

she is still entitled to take her treaty benefit on her tax return instead.

- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222		VOID <input type="checkbox"/>		a Employee's social security number XXX-XX-XXXX		For Official Use Only OMB No. 1545-0008							
b Employer identification number (EIN) XX-XXXXXXX				1 Wages, tips, other compensation 27,000.00		2 Federal income tax withheld 2,700.00							
c Employer's name, address, and ZIP code College Town University 23 Southwest Street Your City, Your State XXXXX				3 Social security wages		4 Social security tax withheld							
				5 Medicare wages and tips		6 Medicare tax withheld							
				7 Social security tips		8 Allocated tips							
d Control number				9		10 Dependent care benefits							
e Employee's first name and initial Sonya		Last name Ivanov		Suff.		11 Nonqualified plans		12a See instructions for box 12					
2375 Linwood Blvd. Your City, Your State XXXXX				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b							
				14 Other		12c							
						12d							
f Employee's address and ZIP code													
15 State YS		Employer's state ID number XX-XXXXXXX		16 State wages, tips, etc. 27,000.00		17 State income tax 1,500.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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Scenario 4:

Sonya Ivanov Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Sonya Ivanov.

34. Sonya is allowed to exclude all of her wages as a treaty benefit on Schedule OI?
- a. True
 - b. False
35. The total amount of the W-2, box 1, wages, salaries, tips, is reported on the Total amount from Form(s) W-2, box 1 line of the Form 1040-NR.
- a. True
 - b. False

36. Form 1040-NR, schedule OI, line G shows Sonya's treaty benefit information.
- a. True
 - b. False
37. Sonya's itemized deductions is \$0.00?
- a. True
 - b. False

Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

38. Erin, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Erin is an F-1 student who first arrived in the U.S. in 2020. Can she file Form 843 to receive a refund of these taxes?
- a. True
 - b. False
39. Jorge and Marta are from Mexico. Jorge is a scholar at a local university in J-1 immigration status and Marta is in J-2 immigration status. Marta worked at a local boutique in 2024. Her Form W-2 shows Social Security and Medicare tax withholding, while Jorge's does not. Marta is entitled to the exclusion of Social Security and Medicare tax withholding as a spouse.

- a. True
 - b. False
40. Li, an international student from People's Republic of China, received \$10,100 of interest income in 2024 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2021. He also had a \$100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule D.
- a. True
 - b. False
41. Jackson entered the United States for the first time in 2022. He is a resident of France and is in F-1 immigration status. Jackson won \$1,200 at the local casino. Jackson will report the \$1,200 on Schedule NEC.
- a. True

b. False

42. Maylor is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2023 in J-1 immigration status and was accompanied by his wife and son. They had a second child in 2024, born in the U.S. Maylor is required to file a federal income tax return. When he files his federal tax return, he cannot claim his wife and children as dependents.

a. True

b. False

43. Gilberto, a graduate student from Germany, is in F-1 immigration status. He has been here since April 1, 2024. He has receipts for his donations to his church in Germany as well as donations made to a U.S. charity. Gilberto can claim all his charitable

contributions as an itemized deduction on Form 1040-NR.

- a. True
- b. False

44. Aretha is in F-1 immigration status from Chile. She entered the United States in August 2020 and enrolled as a full-time undergraduate student. Aretha is pursuing her first degree in mathematics. Aretha qualifies for the American opportunity credit.

- a. True
- b. False

45. Jenna is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250

capital gain. She donated \$50 of the proceeds to a local charity. Jenna **cannot** have her return prepared at any Foreign Student and Scholar VITA site, because she has capital gain income.

- a. True
- b. False

46. Some students and scholars may owe money with their tax return. Generally, nonresidents have the option to set up an installment agreement.

- a. True
- b. False

47. Dmitry, who is from Russia, earned wages of \$12,335 in 2023. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2023 which lowered his taxable

income. Dmitry received a state refund of \$200 in 2024 from the 2023 tax return. Will Dmitry report his state tax refund as income on his Form 1040-NR in 2024 or amend his 2023 return?

- a. He needs to include the state income tax refund on his 2024 federal return.
- b. He will remove the \$125 state taxes from his 2023 deductions with an amended return.
- c. He does **not** need to do anything with his state income tax refund.

48. Brunilda came to the U.S. in 2022 for postgraduate study. She took out a student loan to help pay the tuition through her school's financial aid office. Brunilda graduated in December 2023 but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2024

and paid \$65 in interest during 2024.
Where can Brunilda claim this interest?

- a. Itemized deduction
 - b. Credit
 - c. Adjustment to income
 - d. None of the above
49. Matteo, a student from Malta, had \$8,500 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.
- a. True
 - b. False
50. Mustafa is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in June of 2024. He had \$15,800 in wages reported on Form W-2 and \$39 in dividend income. Mustafa must

complete both Schedules OI and NEC with his Form 1040-NR.

- a. True
- b. False

2024 VITA/TCE Foreign Student Retest for Volunteers

Directions

Welcome to the Link & Learn Taxes Foreign Student Retest. The retest requires you to prepare four tax returns using Form 1040-NR and/or Form 8843 and then answer 50 online questions. You must successfully complete the retest at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this retest on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this retest.

Volunteers who use tax preparation software to complete the retest need to make sure they are using the final 2024 version.

Residency Status, Form 8843, and Filing Status

Directions

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 Resident/Nonresident questions and 4 scenario-based multiple-choice questions. Read the interview notes for each scenario from the original test.

Allow approximately 20 minutes to complete this segment.

1. Maylor entered the U.S. as a student on July 30, 2021 in F-1 immigration status. He had never been to the United States before and he did **not**

change immigration status during 2024. For federal income tax purposes, Maylor is a resident alien for 2024.

- a. True
- b. False

2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2020 to May 2022 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2023 in J-1 immigration status. For federal income tax purposes, Amelia is a nonresident alien for 2024.

- a. True
- b. False

3. Lucas was a student in F-1 immigration status from March 2020 through June 2023. On August 1, 2024, Lucas returned to the United States as a professor. For federal income tax purposes, Lucas is a nonresident alien for 2024.
- a. True
 - b. False
4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2020. He has not changed his immigration status. For federal income tax purposes, Antonio is a resident alien for 2024.
- a. True
 - b. False

5. Yvonne came to the U.S. on J-1 immigration status in July 2022 to teach for two years, starting in August 2022. For tax year 2024, she would be considered a resident alien for federal income tax purposes.
- a. True
 - b. False
6. Janice entered the United States on August 1, 2020 in F-1 student immigration status. On August 10, 2023, her husband Rick joined her in F-2 immigration status. Janice and Rick had no income in 2024. Since Janice and Rick are nonresident aliens with no income and no treaty benefits to claim, do they need to file Form 1040NR and Form 8843?
- a. Yes, they need to file 1040NR and Form 8843

- b. No, they only need to file Form 8843
 - c. No, they only need to file Form 1040NR
 - d. No, they do not need to file any forms
- 7. Janice and Rick from Question 6 had twins, Steven and Heather, while here in the U.S. on December 5, 2023. Does a Form 8843 need to be filed for the twins for 2024?
 - a. Yes
 - b. No
- 8. Jocelyn and Connor have been in the U. S. as students in F-1 immigration status since August 2018. Their 12 year old daughter Arya has been attending a boarding school in the U.S. since June 2017 in F-1 immigration

status. Do Jocelyn, Connor and Arya need to file Form 8843 for 2024?

a. Yes

b. No

9. Ayesha is from Pakistan and is a Ph.D. student in cyber security who is going to defend her dissertation in June. She arrived in the U.S. as a student on June 30, 2021. Ayesha is a nonresident alien for tax purposes in 2024.

a. True

b. False

10. Klaus is a junior majoring in marine biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 15, 2021. Klaus worked in a lab on campus and as a summer

intern for a company in New York. He will graduate in May 2025. Klaus is considered a nonresident alien for tax purposes.

- a. True
- b. False

11. Gustavo is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2024. He did not work or receive a scholarship in 2024, but had \$100 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses.

Gustavo must file Form 8843.

- a. True
- b. False

12. Orlando entered the U.S. in J-1 immigration status as a trainee in January 2022, and lives alone. His wife, Bey, could **not** accompany him because of her ongoing health condition. What is Orlando's filing status for 2024?
- a. Single
 - b. Married Filing Separately
 - c. Qualifying Surviving Spouse
13. Tomas and Olga were married in March 2020, and the next year they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Tomas lives in San Diego, where he is completing his graduate work. However, Olga left him in March 2024 and has **not** been heard from since. Her parents will **not** tell him where she lives and he has **not** heard

from her since. Since Tomas does **not** know Olga's whereabouts what filing status can he use?

- a. Single
- b. Married Filing Separately
- c. Qualifying Surviving Spouse

Scenario 1:

Gabriel Alvarez Retest Questions

To answer the following questions, refer to the scenario information and Form 8843 you completed for Gabriel Alvarez.

- 14. What should Gabriel enter on Line 1a?
 - a. Leave blank
 - b. F1 August 1, 2021
 - c. F1
- 15. Gabriel has to complete Lines 4a and 4b.
 - a. True
 - b. False

16. Gabriel only has to complete Parts I and III of the Form 8843.
- a. True
 - b. False
17. What is the due date of Gabriel's Form 8843 for tax year 2024?
- a. January 15, 2025
 - b. April 15, 2025
 - c. June 15, 2025
 - d. December 31, 2025

Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Jenna, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,400 on qualifying tuition and educational expenses. She is **not** entitled to claim an education credit on her tax return.

a. True

b. False

19. Lacey received \$100 of dividend income on U.S. stocks she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2023. Lacey's dividend income will be taxed at 15% on Form 1040-NR, Schedule NEC.

a. True

b. False

20. Tonya and Paul are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2024. They paid \$3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They are **not** eligible to claim the child and dependent care credit on their Form 1040-NR.

a. True

b. False

21. Jaden is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2024. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Jaden should report these wages on Form 1040-NR, Schedule NEC.

a. Yes

b. No

22. Cyril is a student here in J-1 immigration status as of October 15, 2024. Under the terms of his visa, he is permitted to work in the U.S. Cyril qualifies for a Social Security number and he should also apply for an ITIN.
- a. True
 - b. False
23. Mihaela, a student in F-1 student immigration status from Slovenia, is on the tennis team. She arrived in the U.S. on July 20, 2024 on a full athletic scholarship that includes payments for her room and board. The amount of her scholarship for room and board is not taxable.
- a. True
 - b. False

24. Stefan is a student in the U.S. in F-1 immigration status. He arrived from Germany on August 5, 2022. Stefan worked in the bookstore and earned \$2,500 in wages and had federal income tax withholding of \$215. Stefan needs to file Form 1040-NR and Form 8843 for 2024.
- a. True
 - b. False

Scenario 2:

Kim Lee Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Kim Lee.

25. What amount is entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?

a. \$2,000

b. \$6,000

c. \$8,500

26. What is on the line for adjusted gross income on Form 1040-NR?

a. \$0

b. \$2,000

c. \$6,000

d. \$8,500

27. What is on the line for Itemized deductions on Form 1040-NR?

a. \$0

b. \$80

c. \$7,920

d. \$8,000

28. What is the amount on the line for taxable income on Form 1040-NR?
- a. \$0
 - b. \$1,920
 - c. \$5,920
 - d. \$8,420
29. Is \$8,000 the total amount entered for Total income exempt by a treaty from Schedule OI?
- a. Yes
 - b. No

Scenario 3:

Amar Pavan Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Amar Pavan.

30. What amount is entered on the Total amount from Form(s) W-2, box 1 line on Form 1040-NR?
- a. \$12,400
 - b. \$25,800
 - c. \$27,000
 - d. \$27,025
31. What amount is entered on the itemized deductions line on Form 1040-NR?
- a. \$0.00
 - b. \$1,200
 - c. \$14,600
 - d. \$27,000
32. What is the amount of federal income tax withheld on Form 1040-NR?
- a. \$1,050
 - b. \$2,700

- c. \$3,900
 - d. \$3,985
33. What amount is on the taxable income line of the Form 1040-NR?
- a. \$0.00
 - b. \$12,400
 - c. \$25,800
 - d. \$27,000

Scenario 4:

Sonya Ivanov Retest Questions

Directions

To answer the following questions, refer to the scenario information for Sonya Ivanov.

34. What amount is Sonya allowed as a treaty benefit?
- a. No limit for the treaty benefit amount

- b. \$0
 - c. \$9,000
 - d. \$18,000
35. What is the amount entered on Form 1040-NR on the line for Total amount from Form(s) W-2, box 1?
- a. \$0
 - b. \$9,000
 - c. \$18,000
 - d. \$27,000
36. Where on the tax return will Sonya enter her treaty benefits information?
- a. No treaty amounts are allowed without Form 1042-S.
 - b. Schedule OI, Line L then carried to Form 1040-NR, Line 1k
 - c. Treaty benefits are only subtracted from wages, salaries,

tips, etc. and listed on Form 1040-NR, Line 1c.

d. Form 1040-NR, Schedule A, Line 7

37. What is the amount of itemized deductions that Sonya is entitled to take?

a. \$0

b. \$200

c. \$1,500

d. \$1,700

Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

38. Erin, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Erin is an F-1 student who arrived in 2021. What form should Erin use to claim a refund of her Social Security and Medicare taxes withheld?
- a. Form 1040
 - b. Form 1040 NR
 - c. Form 8843
 - d. Form 843

39. Jorge and Marta are from Mexico. Jorge is a scholar at a local university in J-1 immigration status and Marta is in J-2 immigration status. Marta worked at a local boutique in 2024. Her Form W-2 shows Social Security and Medicare withholding. Marta found out her spouse does **not** have to pay Social Security or Medicare taxes. Marta is **not** eligible for a refund of her Social Security and Medicare taxes withheld.
- a. True
 - b. False
40. Li, an international student from People's Republic of China, received \$1,100 of interest income in 2024 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2021. He also had a \$100 capital gain from some U.S.

stock he sold. Li reports the stock sale on Schedule B.

- a. True
- b. False

41. Jackson entered the United States for the first time in 2022. He is a resident of France, and in F-1 immigration status. Jackson won \$850 at the local casino.

Does Jackson need to file Form 1040-NR to report the \$1,850?

- a. Yes
- b. No

42. Maylor is a visiting scholar from Ghana. He arrived in the U.S. on September 1, 2023 in a J-1 immigration status and was accompanied by his wife Freya and his son Noah. Since his arrival, his second child, Charlie, was born in the U.S.

Maylor earned \$85,000 in 2024 from a State University. When he files his federal tax return, he **can** claim his wife and children as dependents.

- a. True
- b. False

43. Gilberto, a graduate student of physics from Germany, is in F-1 immigration status. He first arrived in the U.S. on April 1, 2024. Gilberto needs help preparing his 2024 tax return. He made donations to a U.S. charity as well as a church in Germany and wants to know where to claim them. Which of the following is a true statement?

- a. Gilberto can claim all the charitable contributions as an itemized deduction on Form 1040-NR

- b. Gilberto can only claim the charitable contributions from the U.S. charity as an itemized deduction on the Form 1040-NR
 - c. None of the above
44. Aretha is in F-1 immigration status from Chile. He entered the United States in August 2024 and enrolled as a full time undergraduate student. Aretha is pursuing his first degree in mathematics.

Does Aretha qualify for an Life Time Learning Credit?

- a. Yes
 - b. No
45. Jenna is a single, nonresident alien who began studying in the U.S. in 2020 in F-1 immigration status from Ecuador. She has wages of \$9,300, interest income from her savings

account of \$175, \$50 of dividends, and sold \$4,500 of U.S. stocks for a \$250 capital gain. She donated \$50 of the proceeds to a local charity. Could Jenna have her return completed at a VITA/TCE Foreign Student and Scholar VITA site that has properly certified volunteers?

- a. Yes
- b. No

46. Some students and scholars may owe money with their tax return.

Nonresidents have which of the following payment options?

- a. Ask for an extension of time to pay or an installment agreement.
- b. Pay the entire balance by the due date for the return.
- c. Put the balance on a credit card.
- d. All of the above.

47. Viktor, who is from Russia, earned wages of \$12,335 in 2023. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2023, and it lowered his taxable income for 2022. Viktor received a state refund of \$200 in 2024 from the 2023 tax return. Viktor does **not** need to include this state tax refund on his 2024 federal return.
- a. True
 - b. False
48. Brunilda came to the U.S. in 2022 for postgraduate study. She took out a student loan through the school's financial aid office to help pay the tuition. She graduated in December 2023, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2024 and paid \$65 in interest during 2024.

Brunilda can claim this interest as an adjustment to income.

- a. True
- b. False

49. Matteo, a student from Malta, had \$8,500 in wages reported to him on Form W-2. Because all of his wages are excluded from tax by treaty, he is **not** required to file a tax return.

- a. True
- b. False

50. Mustafa is a resident of Egypt attending college in the U.S. He arrived in J-1 immigration status in June of 2024. He had \$15,800 in wages reported on Form W2 and \$39 in dividend income.

51. What form/schedule(s) must Mustafa complete?
- a. Just Form 1040-NR
 - b. Form 1040-NR, Schedule OI
 - c. Form 1040-NR, Schedules NEC and OI
 - d. Form 1040-NR, Schedule NEC

Over the Phone Interpreter Services Test Questions

Directions

Using your resource materials, answer the following questions:

1. After completing the Volunteer Standard of Conduct training, all VITA/TCE sites can take the SPEC OPI training.
 - a. True
 - b. False

2. All employees/partners must complete the annual SPEC OPI training.
 - a. True
 - b. False
3. OPI PINs can not be shared between VITA/TCE sites.
 - a. True
 - b. False
4. OPI Languages offered is in Publication _____.
 - a. 5889
 - b. 5634
 - c. 5633
 - d. 4012

5. SPEC OPI PINs for tax preparation are assigned by _____ .
- a. area
 - b. site
 - c. coalition
6. OPI Pins can only be used at sites providing tax return preparation services.
- a. True
 - b. False
7. VITA/TCE sites are required to submit their OPI logs weekly.
- a. Noon- Monday
 - b. Close of business Monday
 - c. 10:00am on Tuesday
 - d. All of the above

8. All partners (new or existing) should attend OPI training each year.
- a. True
 - b. False
9. OPI Services covers all aspects of the SPEC business model.
- a. True
 - b. False
10. SPEC OPI training is Publication _____.
- a. 5547
 - b. 4491
 - c. 5285
 - d. 5683

Over the Phone Interpreter Services Retest Questions

Directions

Using your resource materials, answer the following questions: Using your resource materials, answer the following questions:

1. SPEC OPI services are used only for tax return preparation.
 - a. True
 - b. False
2. Partners/sites are permitted to schedule an interpreter in advance.
 - a. True
 - b. False
3. OPI services include sign language services.
 - a. True
 - b. False

4. Sites are not required to use the SPEC OPI weekly log.
 - a. True
 - b. False
5. OPI services offer real-time interpretation services for several languages through virtual call centers.
 - a. True
 - b. False
6. After training, site coordinators with multiple sites can activate all needed OPI PINs with their relationship manager.
 - a. True
 - b. False

7. A call that does not connect with an interpreter should not be reported on the SPEC OPI weekly log.
 - a. Yes
 - b. No
8. SPEC OPI training is conducted annually.
 - a. True
 - b. False
9. Written authorization is needed to use OPI services for anything other than tax return preparation.
 - a. True
 - b. False
10. SPEC OPI services are available around the clock.
 - a. True
 - b. False

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Link & Learn Taxes

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

Link & Learn Taxes and Publication 4012, VITA/TCE Volunteer Resource Guide, work together to help volunteers learn and practice.

Link & Learn Taxes for 2024 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
 - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for certification, training materials, and reference links
- The Practice Lab
 - Gives volunteers practice with an early version of the IRS-provided tax preparation software
 - Lets volunteers complete sample practice problems
 - Lets volunteers prepare test scenario returns for the test/retest



Go to www.irs.gov, type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law questions.

Virtual VITA/TCE model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-tax law certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. By incorporating this flexibility partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.



Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center
www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center

- What's Hot!
- Site Coordinator's Corner

Quality and Tax Alerts for IRS Volunteer Programs
www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs
 • Volunteer Tax Alerts

Volunteer Training Resources
www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Connection
www.irs.gov/Individuals/Outreach-Corner

Interactive Tax Assistant (ITA)
www.irs.gov/help/ita

Online Services and Tax Information for Individuals
www.irs.gov/Individuals

Tools

- View Your Tax Account
- Get Your Transcript
- Where's My Refund?

File your taxes

- Special deadlines for taxpayers living overseas and some disaster victims
- What to do if you haven't filed your tax return
- Filing past due returns
- What you need to know before you file
- Learn about electronic filing options, including IRS Free File
- Get free tax help from volunteers
- Find tips for choosing a tax professional
- Avoid these common errors
- Avoid penalty for underpayment of estimated tax

After you file your taxes

- Pay taxes you owe, including estimated taxes
- Not getting a refund? Learn how to pay taxes if you owe
- Unexpectedly owe taxes? You may need to adjust your withholding
- Refund you received different than expected?
- Understanding your IRS notice or letter
- Need to correct your taxes? Amend a tax return
- Check the status of your amended return

Life Events

Identity Theft Protections

Get Help Now

eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: www.irs.gov/individuals/site-coordinator-corner

Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: www.irs.gov/newsroom/irs2goapp.

and much more!

Your direct link to tax information 24/7: www.irs.gov