

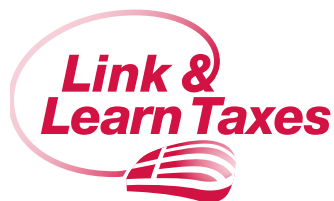


4491-X

VITA/TCE Training Supplement

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

2023 RETURNS



Take your VITA/TCE training online at apps.irs.gov/app/vita/. Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: www.irs.gov/pub/irs-pdf/p4491x.pdf

Volunteer Standards of Conduct

VITA/TCE Programs

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

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer's identity, name and address, and signs and dates the form. Volunteers' names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

VSC 1 – Follow the Quality Site Requirements (QSR).

VSC 2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC 3 – Do not solicit business from taxpayers you assist or use the information you gained about them (their information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC 4 – Do not knowingly prepare false returns.

VSC 5 – Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.

VSC 6 – Treat all taxpayers in a professional, courteous, and respectful manner.

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

- Your removal from all VITA/TCE programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

TaxSlayer® is a copyrighted software program owned by Rhodes Computer Services. All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of Rhodes Computer Services.

Confidentiality Statement:

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

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Introduction

This supplement contains changes, revisions, and additions to the October 2023 versions of the VITA/TCE training publications.

These changes impact all of the VITA/TCE courses. VITA/TCE tax preparers must review this supplement before assisting taxpayers with tax law questions or preparing their returns. Quality reviewers must also review this document before performing quality reviews.

Changes to the Training and Site Publications

The following changes have been made to the listed publications. You may:

1. Use this list to make pen-and-ink changes to your printed training publications.
2. Print out the corrected pages that follow this list and replace the erroneous pages in your printed training publications. On the reverse side of each revised page is the continuing page.
3. Download the revised training materials with a January 2023 revision date from www.irs.gov/forms-instructions.

2023 Publication 4011, VITA/TCE Foreign Student & Scholar Volunteer Resource Guide

Page	Changes
Section Title	
13	<p>Under heading, Countries with Treaty Benefits for Scholarship or Fellowship Grants (income Code 16), in column Country: Bangladesh, Maximum Years in U.S., change: 2 to 2¹</p> <p>In column Country, change: Commonwealth of Independent States* to Commonwealth of Independent States²</p> <p>At the bottom of the page, replace; * Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.) Generally, limited to \$10,000 p.a. of scholarship/fellowship income to provide ordinary living expenses, with: ¹ 2-year limit applies to business or technical apprentices. ² Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.) Generally, limited to \$10,000 p.a. of scholarship/fellowship income to provide ordinary living expenses.</p>
14	No changes

2023 Publication 4011, VITA/TCE Foreign Student & Scholar Volunteer Resource Guide

Countries with Treaty Benefits for Scholarship or Fellowship Grants (Income Code 16)

If a nonresident alien receives a grant that is **not** from U.S. sources, it is **not** subject to U.S. tax.

Scholarship or fellowship grants that cover tuition and fees (and books and supplies if required of all students) are **not** subject to U.S. tax. (Financial aid that is dependent on the performance of services, such as a teaching assistant, is treated as wages and subject to the code income 18, 19, or 20 provisions.)

Scholarship or fellowship grants that cover room, board and other personal expenses are subject to U.S. tax unless a treaty benefit (as summarized below) exists.

Country	Maximum Years in U.S.	Maximum Dollar Amounts	Treaty Article
Bangladesh	2 ¹	No Limit	21(2)
China, People's Republic of	No Limit	No Limit	20(b)
Commonwealth of Independent States ²	5	Limited	VI(1)
Cyprus	5	No Limit	21(1)
Czech Republic	5	No Limit	21(1)
Egypt	5	No Limit	23(1)
Estonia	5	No Limit	20(1)
France	5	No Limit	21(1)
Germany	No Limit	No Limit	20(3)
Iceland	5	No Limit	19(1)
Indonesia	5	No Limit	19(1)
Israel	5	No Limit	24(1)
Kazakhstan	5	No Limit	19
Korea, South	5	No Limit	21(1)
Latvia	5	No Limit	20(1)
Lithuania	5	No Limit	20(1)
Morocco	5	No Limit	18
Netherlands	3	No Limit	22(2)
Norway	5	No Limit	16(1)
Philippines	5	No Limit	22(1)
Poland	5	No Limit	18(1)
Portugal	5	No Limit	23(1)
Romania	5	No Limit	20(1)
Russia	5	No Limit	18
Slovak Republic	5	No Limit	21(1)
Slovenia	5	No Limit	20(1)
Spain	5	No Limit	22(1)
Thailand	5	No Limit	22(1)
Trinidad and Tobago	5	No Limit	19(1)
Tunisia	5	No Limit	20
Ukraine	5	No Limit	20
Venezuela	5	No Limit	21(1)

¹ 2-year limit applies to business or technical apprentices.

² Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.) Generally, limited to \$10,000 p.a. of scholarship/fellowship income to provide ordinary living expenses.

2023 Publication 4011, VITA/TCE Foreign Student & Scholar Volunteer Resource Guide

Countries with Treaty Benefits for Teaching and Research (Income Code 19)



The following is a quick-reference summary of treaty benefits. For more information about the application of these treaty benefits, see Publication 901.

Country	Maximum Years in U.S.	Maximum Dollar Amounts	Treaty Article
Bangladesh	2	No Limit*	21(1)
Belgium	2	No Limit	19(2)
Bulgaria	2	No Limit	19(2)
China, People's Republic of	3	No Limit	19
Commonwealth of Independent States**	2	No Limit	VI(1)
Czech Republic	2	No Limit	21(5)
Egypt	2	No Limit	22
France	2	No Limit	20
Germany	2	No Limit	20(1)
Greece	3	No Limit	XII
Hungary	2	No Limit	17
India	2L	No Limit	22
Indonesia	2	No Limit	20
Israel	2	No Limit	23
Italy	2	No Limit	20
Jamaica	2	No Limit	22
Japan	2	No Limit	20
Korea, South	2	No Limit	20
Luxembourg	2L	No Limit	21(2)
Netherlands	2L	No Limit	21(1)
Norway	2	No Limit	15
Pakistan	2L	No Limit	XII
Philippines	2	No Limit	21
Poland	2	No Limit	17
Portugal	2	No Limit	22
Romania	2	No Limit	19
Slovak Republic	2	No Limit	21(5)
Slovenia	2	No Limit	20(3)
Thailand	2L	No Limit	23
Trinidad and Tobago	2	No Limit	18
Turkey	2	No Limit	20(2)
United Kingdom	2L	No Limit	20A
Venezuela	2	No Limit	21(3)

* 2-year limit applies to business or technical apprentices.

** Commonwealth of Independent States (Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.)

^L Treaty contains provisions that retroactively eliminates benefits if the allowable period in the U.S. or income amounts are exceeded as defined in the treaty.

2023 Publication 4012, VITA/TCE Volunteer Resource Guide

Page	Changes
Tab B: Starting a Return and Filing Status	
B-23	Under the heading, Entering Dependent/Qualifying Person, in point 2 replace the fourth sentence with: If not applying for an ITIN, answer no and enter the reason that the child does not have a TIN (such as the death of the child, which requires attaching a death certificate if e-filing).
B-24	No changes
Tab D: Income	
D-23	Under the heading, Connecting the Form 1099-NEC to Schedule C , in point number 2, change , Form to: Schedule
D-24	Under the heading, Form 1099-K , in the second bullet point, remove , the sentence(s): For returns for calendar years prior to 2023: For returns for calendar years after 2022: Gross payments that exceed \$600, AND Any number of transactions
D-27	No changes
D-28	Under the heading, Schedule C – General Expenses in point 1 after sentence 1 add : See instructions for Form 7206.
D-33	Under the heading, Entering Capital Gains and Losses in second note replace the sentence with: TaxSlayer no longer supports leaving Date Sold blank when “Alternate Option” is selected. This was used in conjunction with Adjustment Code M. Instead, use date of latest sale in the summarized transactions.
D-34	No changes
D-45	Under the heading, Distributions Used To Pay Insurance Premiums for Public Safety Officers (PSO), replace the last paragraph with: The distribution can be made directly from the plan to the insurance provider, or the distribution can be made to the taxpayer to pay to the provider of the insurance contract. The definition of a qualified public safety employee used for the exception to the 10% penalty for early distributions is not applicable to the PSO exclusion.
D-46	No changes
D-47	No changes
D-48	Under the heading, Form 1099-R Rollovers and Disability Under Minimum Retirement Age , replace point 1 with: 1. If any portion was rolled over, check to bring up #2 on the screen to enter the amount. This is required for all Box 7 codes, including code G. However, don't check this box if 100% of the rollover is taxable; e.g. for a Roth conversion rollover with no basis. replace point 2 with: 2. Ensure that your Box 2a entry excludes any nontaxable portion of the rollover. Then enter the rollover amount here as the difference between Box 1 and Box 2a. in point 3 change wages to: Other Earned Income Under the heading Rollover – Key Points , in the first bullet before the comma, add : (unless it is a Roth conversion)
Tab K: Finishing the Return	
K-3	Under heading, Completing the e-File Section , in sentence 1 replace , “Visit” with: Fix This
K-4	No changes

Entering Dependent/Qualifying Person (continued)

Dependent/Qualifying Child Information

First name*

MI

Last name*

Date of birth *

MM DD YYYY

Social Security number (ITIN & ATIN also accepted) *

- -

Check here if the individual does not have an SSN, ITIN, or ATIN.

Was this individual a U.S. citizen, U.S. national, or U.S. resident alien? If they were not, you can't claim the child tax credit or the credit for other dependents for this person. *

Yes

No

Relationship *

Please select

Number of months this person lived in your home during 2022

12

Note: If this dependent was born in 2022, you must select 12 months

1. The taxpayer's name carries forward to the dependent. Make changes as needed based on the dependent's Social Security card.
2. Select **Check box if the dependent does not have an SSN/ITIN/ATIN**, if applicable. If checked, the software will ask if the dependent will be completing a Form W-7, Application for ITIN. The Form W-7 is located in the Federal Section, Miscellaneous Forms. If not applying for an ITIN, answer no and enter the reason that the child does not have a TIN (such as the death of the child, which requires attaching a death certificate if e-filing).
3. When a dependent's information is carried forward, be sure to check the citizenship box.
4. If the taxpayer has a dependent whose relationship is not listed, pick the relationship that has the same tax treatment. For example, if the taxpayer's dependent is their great-grandchild, select **grandchild** for the relationship.
5. Use the drop down list to enter the number of months or select Lived in Mexico or Lived in Canada. Enter 12 months if the dependent was born or died during the year or was temporarily absent (school, vacation, etc.). If you are the noncustodial parent claiming your child as a dependent, select **Divorce/ Separation** for the number of months. For a qualifying relative who did not live with the taxpayer more than 6 months, select **Other reasons** for the number of months.

Entering Dependent/Qualifying Person (continued)

Check any of these that apply to you: **6**

This person was over age 18 and a full-time student at an eligible educational institution.

Check if this person was DISABLED.

Check if this qualifying child is NOT YOUR DEPENDENT. **7**

Check if you wish NOT to claim this dependent for Earned Income Credit purposes. **8**

Check if this dependent is married.

This dependent made over \$4,700 of income

This dependent qualifies for a Multiple Support Declaration. **9**

6. Carefully read the selections under the “Check any of these that apply to you:” list. Check all that apply.
7. Select the not your dependent box if the custodial parent is not claiming the child because:
 - a. the child provides more than half of his or her own support but qualifies the taxpayer for EIC, or
 - b. the noncustodial parent is claiming the dependent, but the child qualifies the taxpayer as head of household or for dependent care credit or EIC, or
 - c. the child is not a dependent but qualifies the taxpayer as head of household or as a qualifying surviving spouse.
8. If the dependent is not your qualifying child for EIC, select **Check if you wish to NOT claim this dependent for Earned Income Credit purposes.**
9. If no one person contributed over half of the support of the taxpayer’s relative (or a person who lived with the taxpayer all year as a member of their household) but the taxpayer and another person(s) provided more than half of that person’s support, special rules may apply that would treat the taxpayer as having provided over half of the support. For details, see Pub. 501, Dependents, Standard Deduction, and Filing Information.

Qualifying Child(ren) for Earned Income Credit (EIC):

EIC is considered for every return unless the program determines that it is not viable. Verify names, SSNs, and dates of birth with Social Security cards to prevent rejected returns.

TaxSlayer calculates the amount of earned income credit if the client qualifies based on income and other requirements. **Reminder:** Although age, relationship and residency requirements are the same for EIC as for dependency, support is NOT an issue for EIC (it does not matter whether or not the child, parent, or another provides over half of the child’s support).

Connecting the Form 1099-NEC to Schedule C

Transferring 1099-NEC to Schedule

Income recorded on a 1099-NEC is reported as either business income (on a Schedule C) or as farm income (on Schedule F).

How would you like to report this income? *

- Schedule C - Business Income **1**
- Schedule F - Farm Income

BACK

CONTINUE

Form 1099-NEC

+ Add another Form 1099-NEC **2**

Payer	Owner	Carried To
ABC COMPANY	Taxpayer	Schedule C

CONTINUE

1. Link the information from the 1099-NEC to Schedule C by selecting the **Schedule C** button and then selecting **Continue**.
2. If there is more than one Form 1099-NEC for the same business, ensure that they are all linked to the same Schedule C. To link a second Form 1099-NEC click on **Add another Form 1099-NEC**, enter data, and select **Continue**. On the next screen select **Schedule C**, select **Report this income on a Schedule C I already created for my business** then choose business description and **Continue**.



If the taxpayer has more than one business, you must use a separate Schedule C for each.

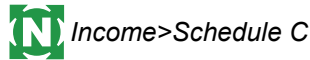


Check to ensure the Form 1099-NEC is carried to the correct section of Form 1040.



If the Carried To section says "None" the income is not being reported on the return. Select Edit and link to the appropriate Schedule.

Form 1099-K



Taxpayers will receive Form 1099-K, Payment Card and Third-Party Network Transactions if they received payments:

- From payment card transactions (e.g., debit, credit, or stored-value cards), AND/OR
- In settlement of third-party payment network transactions above the minimum reporting thresholds as follows:
 - Gross payments that exceed \$20,000, AND
 - More than 200 such transactions

Form 1099-K reporting by third-party settlement organizations applies only for transactions for the provision of goods or services settled through a third-party payment network.

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205	Payment Card and Third Party Network Transactions
Combine the Box 1a amounts from all 1099-Ks received for any one business and include in TaxSlayer with any cash income on Schedule C.		PAYEE'S TIN	Form 1099-K (Rev. January 2022)	
		1a Gross amount of payment card/third party network transactions \$ _____	For calendar year 20 ____	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/>	1b Card Not Present transactions \$ _____	2 Merchant category code	Copy B For Payee
		3 Number of payment transactions	4 Federal income tax withheld	This is important tax

1. Box 1a shows the aggregate gross amount of payment card/third party network transactions made to you through the Payment Settlement Entity (PSE) during the calendar year.
2. Box 1b shows the subset of Box 1a where the card was not present at the time of the transaction or the card number was keyed into the terminal.

Taxpayers may receive a Form 1099-K representing the total dollar amount of total reportable payment transactions. This may not be the amount you should report as income, as it may not include all the receipts and it may include items that are not included in receipts (such as sales tax). You should consider the amounts shown on Form 1099-K, along with all other amounts received, when calculating gross receipts for the taxpayer's income tax return.

Taxpayers who receive a Form 1099-K that does not belong to them should contact the PSE. If there is an error on the form, request a corrected Form 1099-K from the PSE. Taxpayers should keep a copy of any corrected Form 1099-K with their records as well as any correspondence with the PSE.

If taxpayers shared a credit card terminal with another person or business, the Form 1099-K they receive will include payment card transactions belonging to the person or business that shared the terminal, in addition to their own payments. Where required, the taxpayer should file and furnish the appropriate information return (e.g., Form 1099-K or Form 1099-MISC) for each person or business with whom they shared a card terminal. In this case, the return is Out of Scope.

General FAQs on New Payment Card Reporting Requirements (www.irs.gov/payments/general-faqs-on-new-payment-card-reporting-requirements)

Understanding Your Form 1099-K (www.irs.gov/businesses/understanding-your-form-1099-k)

Gig Economy Tax Center (www.irs.gov/businesses/gig-economy-tax-center)

Schedule C – Questions About Your Business

1. To be in scope, the Accounting Method must be Cash Method and there can be no inventory, no cost of goods sold, no employees, no business use of the home, and no depreciation (completing Form 4562, Depreciation and Amortization).
2. Even if there is no inventory, leave the default inventory method (Cost) as is.
3. In most cases, the taxpayers do materially participate in the business. This means that the taxpayer ran the business and did the work.
4. If the taxpayer has a business loss carried over from another tax year or is required to file a Form 1099, the tax return is Out of Scope.

Schedule C Questions

CANCEL	CONTINUE
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Questions about your Business

Accounting Method * 1

Cash

Accrual

Other

Method used to value closing inventory *

Cost 2

Lower of cost or market

Other

Check here if there were any changes in determining inventory.

Check here if this is the first Sch. C filed by you for this business.

Check here if you "materially participated" in the operation of this business during the tax year. 3

This box must be checked to allow a net loss on your return.

Prior year unallowed loss (ONLY enter an amount if current year's activity is a net profit.)

\$ 4


Check here if you made any payments in 2022 that would require you to file Form(s) 1099. 4

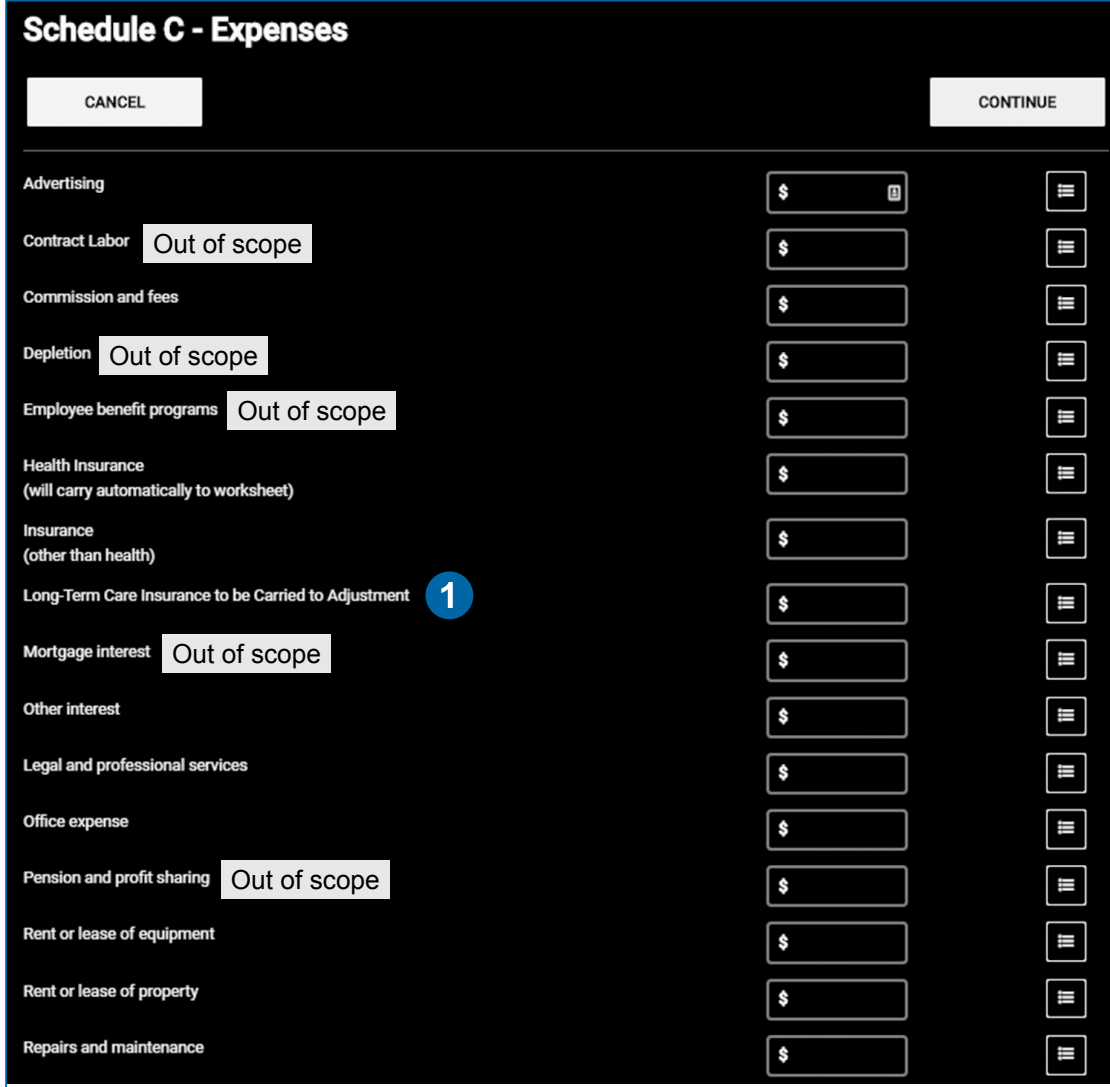
Check here for Qualified Joint Venture. (Ownership between Taxpayer and Spouse must be 50/50. **If you are filing Business Use of Home deductions or using the Clergy Worksheet, you will need to file separate Schedule C forms, one for each spouse**)

Check here to Prorate Expenses for Minister/Clergy.

CANCEL	CONTINUE
--------	----------

Schedule C – General Expenses

 Income > Schedule C > General Expenses; or Keyword SC or BUS




Expense Category	Amount	Notes
Advertising	\$	
Contract Labor	\$	Out of scope
Commission and fees	\$	
Depletion	\$	Out of scope
Employee benefit programs	\$	Out of scope
Health Insurance (will carry automatically to worksheet)	\$	
Insurance (other than health)	\$	
Long-Term Care Insurance to be Carried to Adjustment	\$	1
Mortgage interest	\$	Out of scope
Other interest	\$	
Legal and professional services	\$	
Office expense	\$	
Pension and profit sharing	\$	Out of scope
Rent or lease of equipment	\$	
Rent or lease of property	\$	
Repairs and maintenance	\$	

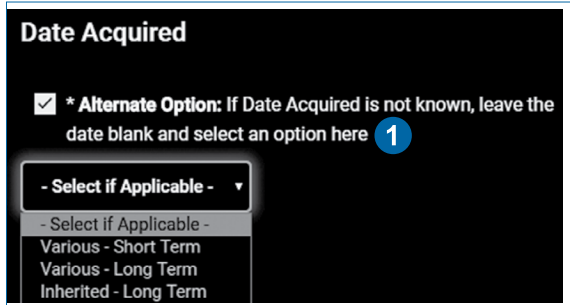
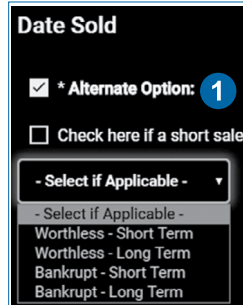
1. Do not enter allowable LTC premiums here. Enter on the Health Insurance line. See Instructions for Form 7206.

To be deductible, a business expense must be both ordinary and necessary. An ordinary expense is one that is common and accepted in your industry. A necessary expense is one that is helpful and appropriate for your trade or business. An expense does not have to be indispensable to be considered necessary. Taxpayers can deduct the cost of their own education expenses (including certain related travel) related to the trade or business. They must be able to show the education maintains or improves skills required in their trade or business, or that it is required by law or regulations for keeping their license to practice, status, or job.

Entering Capital Gains and Losses


If you check the box for Alternate Option for Date Acquired or Date Sold, a drop down list will appear. Choose the correct option for the transaction.

 If a block of stock (or similar property) was acquired through several different purchases, the sale may be reported on one row.

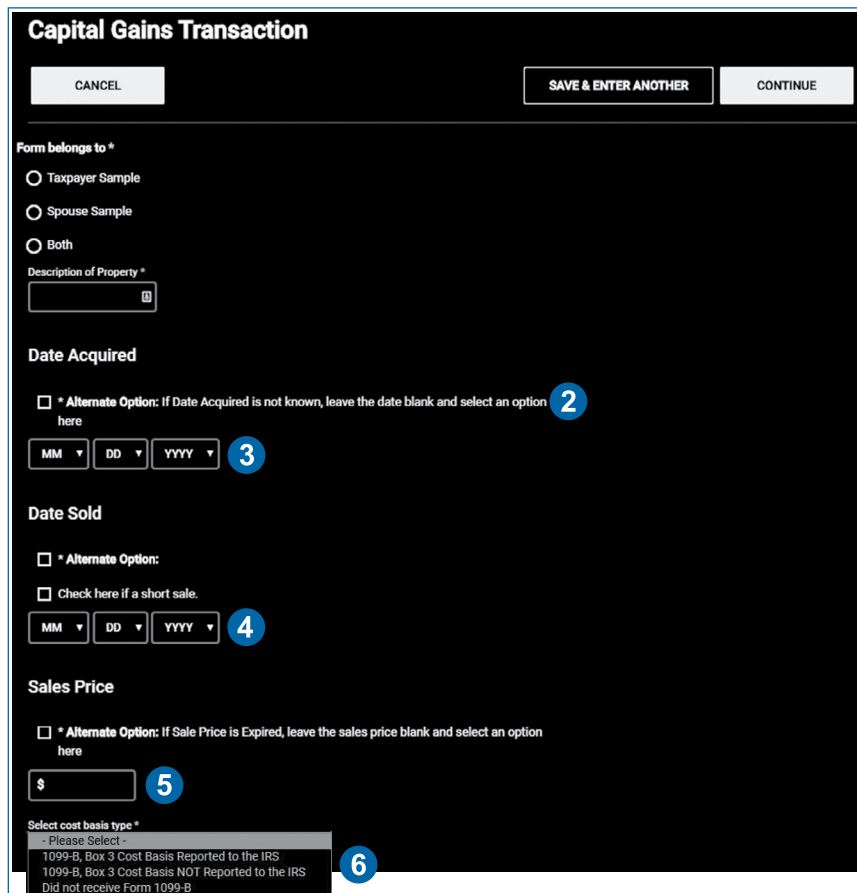



1. Check the Alternate Option box and select one of three options: Various - Short Term, Various - Long Term or Inherited - Long Term.

- Short term = 1 year or less
- Long term = more than 1 year

 TaxSlayer no longer supports leaving Date Sold blank when "Alternate Option" is selected. This was used in conjunction with Adjustment Code M. Instead, use date of latest sale in the summarized transactions.

- If investment property is inherited, the capital gain or loss is treated as long-term. This is true regardless of how long the property is held. Check the box for Alternate Option for Date Acquired and select **Inherited - Long Term**.
- Enter the date from Form 1099-B Box 1b
- Enter the date from Form 1099-B Box 1c
- Enter the amount from Form 1099-B Box 1d
- Choose the cost basis type that applies to this transaction.



Entering Capital Gains and Losses (continued)

7. Enter the amount from Form 1099-B Box 1e or provided by taxpayer. If the statement or taxpayer does not provide cost basis, historical data can be used. See Publication 551, Basis of Assets, for details. If basis can't be determined, use zero. Special rules apply to property inherited from a decedent who died in 2010. If the taxpayer cannot provide the basis for the property, refer the taxpayer to a professional tax preparer. For more information, refer to Historical: Publication 4895, Tax Treatment of a Property Acquired from a Decedent Dying in 2010 (Rev. October 2011) under Prior Year Forms and Instructions on IRS.gov.
8. For most transactions, no adjustment to gain or loss is needed. If an adjustment to basis or net capital gain is required, enter the adjustment amount and mark the reason(s) from the list. You may need to enter an adjustment if the basis provided is incorrect, another situation applies that requires a change to the basis, or if the taxpayer is able to exclude some or all of the capital gain.
9. If summarizing transactions, check the box for Reporting Multiple Transactions on a Single Row. See Note on prior page.
10. Wash sales are in scope only if reported on Form 1099-B or on a brokerage or mutual fund statement. Enter the code W amount as a positive number.

Cost

* **Alternate Option:** If Cost is Expired, leave the cost blank and select an option here

\$ **7**

Adjustments

Enter any necessary adjustments to Gain or Loss
NOTE: If this entry is to be shown as a loss, please enter a negative sign before the number.

\$ **8**

If you entered an adjustment amount above, please select all adjustment explanations that apply.

B - Form 1099-B with Basis shown in Box 3 is Incorrect

C - Disposed of Collectibles

D - Form 1099-B showing accrued market discount in box 1f

E - Form 1099-B or 1099-S with Selling Expenses or Options not Reflected on Form

H - Exclude Some/All of the Gain from the Sale of Your Main Home

L - Nondeductible Loss other than a Wash Sale

M - Reporting Multiple Transactions on a Single Row **9**

N - Received 1099-B/1099-S as a Nominee for the Actual Owner of the Property

O - Other Adjustment Not Explained Above

Q - Exclude Part of the Gain from the Sale of Qualified Small Business Stock

R - Rollover of Gain from QSB Stock, Empowerment Zone, Publicly Traded Securities

S - Loss from the Sale of Small Business Stock more than Allowable Ordinary Loss

T - Form 1099-B & Type of Gain/Loss shown in Box 1c is Incorrect

W - Nondeductible Loss from a Wash Sale **10**

X - Exclude Gain from DC Zone Assets or Qualified Community Assets


Y - Reporting Gain from QOF Investment in Prior Yax Year

Z - Postpone Gain for Investments in QOFs



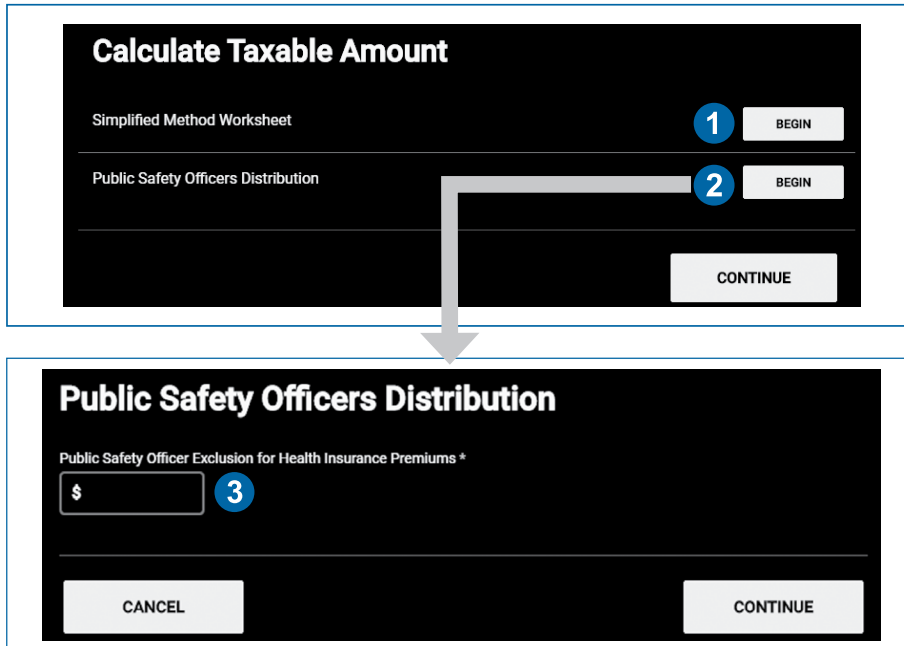
For securities reported on a brokerage statement as "Worthless" use the Alternate Option and "Worthless" for the date sold. If securities have any value (even \$1), they are not worthless.

Taxable Amount Not Determined

 *Income>Form 1099-R, RRB, SSA>Add or Edit a 1099-R>Calculate taxable amount; or Keyword: -R*

Special Circumstances

The following screen is displayed when “Click here for options” link under “Do you need to calculate your taxable income?” is selected.



The screenshot shows a dark-themed interface titled "Calculate Taxable Amount". It has two main options: "Simplified Method Worksheet" with a "1 BEGIN" button, and "Public Safety Officers Distribution" with a "2 BEGIN" button. A "CONTINUE" button is at the bottom right. A grey arrow points from the "2 BEGIN" button to a second screenshot below. The second screenshot is titled "Public Safety Officers Distribution" and shows a field for "Public Safety Officer Exclusion for Health Insurance Premiums *" with a dollar sign and a "3" in a blue circle next to it. There are "CANCEL" and "CONTINUE" buttons at the bottom.

1. Select begin for the Simplified Method Worksheet. If the taxpayer has both retired public safety officer (PSO) health insurance exclusion and Simplified Method features, select the Simplified Method Worksheet.
2. If the retired PSO does not need a Simplified Method calculation, select the PSO Distribution.
3. Enter the amount of PSO health insurance premiums paid from the pension (up to \$3,000). Deduct any amount of premiums paid in excess of \$3,000 as an itemized deduction.

Distributions Used To Pay Insurance Premiums for Public Safety Officers (PSO)

If the taxpayer is an eligible retired public safety officer (police/law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), they can elect to exclude from income distributions made from an eligible retirement plan used to pay the premiums for accident or health insurance or long-term care insurance. The premiums can be for coverage for the taxpayer, spouse, or dependents. The taxpayer can exclude from income the smaller of the amount of the insurance premiums or \$3,000. The taxpayer can only make this election for amounts that would otherwise be included in their income. The amount excluded from their income can't be used to claim a medical expense deduction. If both spouses are eligible retired PSOs, then each can exclude up to \$3,000. Following the death of the PSO, this exclusion does not extend to the surviving spouse or dependents.

The distribution can be made directly from the plan to the insurance provider, or the distribution can be made to the taxpayer to pay to the provider of the insurance contract.

The definition of a qualified public safety employee used for the exception to the 10% penalty for early distributions is not applicable to the PSO exclusion.

Form 1099-R Simplified Method

 [Income>Form 1099-R, RRB, SSA>Add or Edit a 1099-R>Click here for options \(under Box 2a Taxable Amount\); or Keyword: -R](#)

If the taxpayer made after-tax contributions toward a pension, a portion of the annuity payment has already been taxed and isn't taxable now. Generally, if the starting date of the payments was prior to July 2, 1986, the Simplified Method wouldn't apply. If the taxpayer used the 3-year rule, the annuity is fully taxable. If they used the general rule, refer the taxpayer to a professional tax preparer.

Simplified Method Worksheet

CANCEL
CONTINUE

Gross distribution amount (from 1099-R)
\$25,000.00

Plan cost at annuity start date
 1

Starting date of annuity *
 2

Check here if this is a Joint or Survivor Annuity.

Death benefit exclusion

Age of recipient at start date *
 If joint or survivor annuity, add ages of recipients

Number of months paid in 2020 *

Amounts previously recovered

Public Safety Officer Exclusion

1. Enter the Plan cost (shown in Box 9b of 1099-R).
2. Enter the annuity start date. If the disability benefits were paid under this plan during the tax year, enter the date beginning after the taxpayer reached minimum retirement age as the annuity start date. The plan administrator should issue two separate 1099-R statements. If not, prorate the amount to be treated as wages based on the annuity start date.

Form 1099-R Simplified Method (continued)

3. Enter the age of the taxpayer on the date the pension started – this may be different than the taxpayer’s age at the end of that year.

For a joint and survivor annuity, add the ages of both spouses on the start date. For the beneficiary of an employee who died, see Publication 575, Pensions and Annuities.

For a joint and survivor annuity that starts:

- After the death of the employee, use only the survivor’s age and do not check the box for Joint and Survivor Annuity.
- Before the death of either beneficiary, continue with the same exclusion amount after the first death.

4. Enter the amount that could have been recovered tax free in prior years even if not claimed. Look at last year’s tax return to find this amount, or calculate the amount using the monthly tax free amount computed by TaxSlayer for the 2023 tax year times the number of months prior to 2023. For annuitants who retired between July 2, 1986 and Dec. 31, 1986, enter zero.

The taxable amount is calculated and carried to Box 2a on Form 1099-R.

Simplified Method Worksheet

CANCEL	CONTINUE
--------	----------

Gross distribution amount (from 1099-R)
\$24,000.00

Plan cost at annuity start date
\$

Starting date of annuity *
 MM DD YYYY

Check here if this is a Joint or Survivor Annuity.

Death benefit exclusion
\$

Age of recipient at start date *
If joint or survivor annuity, add ages of recipients
 3

Number of months paid in 2022 *

Amounts previously recovered
\$ **4**

Public Safety Officer Exclusion
\$

CANCEL	CONTINUE
--------	----------

Form CSA 1099-R – Civil Service Retirement Benefits




Income>Form 1099-R, RRB, SSA>Add or Edit a 1099-R; or Keyword: -R

The Office of Personnel Management issues Form CSA 1099-R for annuities paid or Form CSF 1099-R for survivor annuities paid. The CSA-Form 1099-R box numbers reflect the standard numbering on a Form 1099-R. If the taxable amount isn’t calculated in Box 2 the Simplified Method must be used.

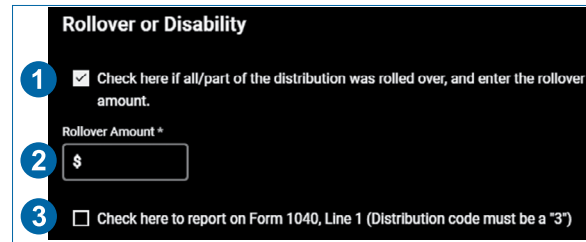


If you use TaxSlayer’s simplified method worksheet, enter a note with the taxpayer’s annuity start date, age at the start date, and amounts previously recovered to help next year’s preparer. To make a note that will not be transmitted to the IRS but will stay with the file, select the pull-down arrow to the right of the taxpayer’s name in top right corner. Choose Notes. Then give the note a name and enter details. This note will be attached to the page where you created it and it will also be accessible from the Client Search List.

Form 1099-R Rollovers and Disability Under Minimum Retirement Age

 *Minimum retirement age generally is the age at which you can first receive a pension or annuity if you aren't disabled. Ask the taxpayer for the minimum retirement age. It may differ between employers.*

1. If any portion was rolled over, check to bring up #2 on the screen to enter the amount. This is required for all Box 7 codes, including code G. However, don't check this box if 100% of the rollover is taxable; e.g. for a Roth conversion rollover with no basis.
2. Ensure that your Box 2a entry excludes any nontaxable portion of the rollover. Then enter the rollover amount here as the difference between Box 1 and Box 2a.
3. Check if Code 3 is in Box 7 and the taxpayer is disabled and under the minimum retirement age of the employer's plan. This will reclassify the disability income as Other Earned Income on Form 1040. It will be considered earned income in the calculation of some credits.




Rollover or Disability


1 Check here if all/part of the distribution was rolled over, and enter the rollover amount.

Rollover Amount *

2 \$

3 Check here to report on Form 1040, Line 1 (Distribution code must be a "3")

 *There is no cost recovery of employee contributions prior to minimum retirement age.*


 *Two 1099-R's should be issued by the plan administrator for the year that minimum retirement age occurs. If not, preparer will have to prorate amount to be treated as wages based on the day the former employee reached the minimum retirement age during the year, then enter as two 1099-R forms into TaxSlayer.*

Rollover – Key Points

- A taxpayer should not receive a Form 1099-R for a trustee-to-trustee transfer from one IRA to another (unless it is a Roth conversion), but should receive a Form 1099-R for a trustee-to-trustee direct rollover from an employer qualified plan to an IRA with code G.
- A rollover that involves a distribution of funds to the participant isn't taxable if the funds are deposited into an IRA (or the same IRA) or an employer plan within 60 days. Form 1099-R will have either a code 1 or code 7. Subtract the rollover amount from the gross distribution (Box 1) and enter the difference as the taxable amount in Box 2a.
- A participant is allowed only one rollover from an IRA to another (or the same) IRA in any 12-month period, regardless of the number of IRAs owned. However, you can continue to make unlimited trustee-to-trustee transfers between IRAs because it is not considered a rollover.
- Sometimes a distribution includes both a regular distribution (generally taxable) and a rollover (generally nontaxable). The Form 1099-R Rollover or Disability section is used to input the amount that won't be taxed and Box 2a needs to be adjusted.
- If taxpayer inadvertently missed the 60-day rollover deadline for one of several reasons, they can submit a certification to the trustee, and the amount can be considered a rollover on his tax return. See [Revenue Procedure 2020-46](#) for details.

Internal Revenue Code 402(c)

Extended rollover period for plan loan offset amounts. Provides that the period during which a qualified plan loan offset amount may be contributed to an eligible retirement plan as a rollover contribution is extended from 60 days after the date of the offset to the due date (including extensions) for filing the Federal income tax return for the taxable year in which the plan loan offset occurs, that is, the taxable year in which the amount is treated as distributed from the plan. Qualified plan loan offset amounts are shown on Form 1099-R, Box 7 Code M.

 *The above applies to pre-tax accounts (e.g. traditional IRAs) and to post-tax accounts (e.g. Roth IRAs) within each group. If rolling or converting from pre-tax to post-tax, the amount will generally be taxable.*

Completing the e-File Section



Access the E-file section by selecting E-file from the navigation menu on the left side of the screen

e-File Process

When all the data has been entered, complete the e-file section. The return should not be filed (e-filed or as a paper return) until the e-file section has been completed.

Click **e-File** in the left navigation bar.

The software will display any errors and warnings concerning the return.

1. If the software displays an error on the return, read the error carefully and select **Fix This** for that error.
2. Make corrections to the return to eliminate the error.
3. Select e-File again.
4. Select **Fix This** for each e-file error until you correct all errors.



*You **cannot** e-file the return until you correct all e-file errors.*

5. Next, review any warnings.
6. If you need to change any information to eliminate a warning, select Federal Section in the left navigation bar and make corrections to that section of the return.
7. Review your notes. If you need to change something in the return, select the appropriate section in the left navigation bar and make changes.
8. When you finish reviewing warnings and notes, select Continue.



You can still e-file the return with warnings, but review each warning to ensure that you completed the return accurately.

Completing the e-File Section (continued)

Return Details

Your site will be the default entry for the ERO and EFIN boxes and no action is necessary in most cases. If you are volunteering in an ad hoc or virtual site, log into the software with the user name assigned to that site. The software will display an ERO drop-down box and defaults to the main location. Select the correct location from the preprogrammed list.

Return Details

Determine how the taxpayer wants to pay their taxes due or receive their refund.

Return Details
Fee Summary
Bank Account
State ID License
Taxpayer Consent
Custom Questions
Custom Credits
Submission Page

ERO *

Test Sample ERO

EFIN *

001111


Federal return
How would the client like to send their tax return?

Federal refund - \$1,502 *

E-file: Direct Deposit

Only transmit the state return(s)

9

 *On some laptop displays, the sidebars obscure the Submission Page button. You should close one or the other sidebar to get a complete e-file process display, or reduce the zoom setting for the browser display.*


Federal and State Return Types with a Refund		Federal and State Return Types with an Amount Owed	
E-file: Paper Check	E-filed with refund check mailed to taxpayer	Mail Payment	E-filed without direct debit
E-file: Direct Deposit	E-filed with direct deposit	Direct Debit	E-file with direct debit
Paper Return with Direct Deposit	Paper return with direct deposit	Paper Return	Paper return with check included
Paper Return	Paper return with check mailed to taxpayer		

9. Select the **Only transmit the state return(s)** box if the state return is to be e-filed, but federal will not be filed. You may need to do this if the taxpayer is not required to file a federal return or has already filed a federal return.

Select an **E-file** option for the federal return even though you are not electronically filing the federal return. Then complete the remainder of the information on the E-File and Submission pages.

To apply a federal refund towards next year's taxes open Federal>Payments and Estimates>Apply Payments to Next Year's Taxes.

To apply state refund to next year's state taxes, go to State>Payments>Apply your State Refund.

 *For a no refund/no payment return, select e-file mail payment*

2023 Publication 6744, VITA/TCE Volunteer Assistor's Test/Retest

Page	Changes
Intake/Interview and Quality Review Certification Test Questions	
21	Under Test Question 3, before “tip income”, add: unreported
22	No changes
Intake/Interview and Quality Review Certification Retest Questions	
23	Under Retest Question 3, after prepare, replace “the return” with: a return with unreported tips?
24	No changes
Federal Tax Law Update Retest for Circular 230 Professionals	
157	No changes
158	Under Scenario 2: Retest Questions , question #5, replace \$1,200 with: \$1,290
Residency Status, Form 8843, and Filing Status	
175	Under Test Question 12, change, answer c to: Married Nonresident Alien/Married Filing Separately
176	No changes
Taxability of Income, ITINs, and Credits	
177	Under Question 19, change the question to: Ji-yoo received \$73 of dividend income on U.S. stocks from a (RIC / REIT with less than 5% ownership) she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2022. How much of Ji-yoo's dividend income will be taxed at 30%?
178	No changes
2023 VITA/TCE Foreign Student Test for Volunteers	
187	Under Test Question 41, replace “Arthur will report the \$1,200 on Schedule NEC” with: Gambling winnings are out-of-scope?
188	No changes
2023 VITA/TCE Foreign Students Retest for Volunteers	
197	Under Test Question 41, replace , “Does Arthur need to file Form 1040-NR to report the \$1,200?” with: Gambling winnings are out-of-scope?
198	No changes

Intake / Interview and Quality Review Test Questions

Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C or Form 13614-NR along with a thorough interview for every return prepared at the site.
 - a. True
 - b. False
2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?
 - a. Make sure all questions on Form 13614-C are answered.
 - b. Change "Unsure" answers to "Yes" or "No" based on a conversation with the taxpayer.
 - c. Determine the certification level required to complete the return.
 - d. All the above.
3. The Basic certification level is required to prepare a return with unreported tip income.
 - a. True
 - b. False
4. A date must be entered on Form 13614-C Part II: Marital Status and Household Information to determine the appropriate filing status for taxpayers who are:
 - a. Divorced
 - b. Legally separated
 - c. Widowed
 - d. All the above
5. VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to determine if a return is within scope.
 - a. True
 - b. False
6. VITA/TCE sites are required to conduct quality reviews:
 - a. For all returns prepared by volunteers who have less than two years of experience preparing returns.
 - b. For every return prepared at the site.
 - c. Only when there is a quality reviewer available.
 - d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.

7. In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.
 - a. True
 - b. False
8. When does the taxpayer sign the tax return?
 - a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - c. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - d. After quality review and after being advised of their responsibility for the accuracy of the information on the return.
9. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
 - a. Yes, if it is a returning taxpayer.
 - b. Yes, with approval of the site coordinator.
 - c. No, self-review is never an acceptable quality review method.
 - d. No, unless you are certified at the Advanced level.
10. Which of the following is true?
 - a. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
 - b. Quality review is conducted after the taxpayer signs the tax return.
 - c. Quality review is an effective tool for preparing an accurate tax return.
 - d. Taxpayers do **not** need to be involved in the quality review process.

Intake / Interview and Quality Review Retest Questions

Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

1. What form must be used by VITA/TCE volunteers when performing a thorough interview with a taxpayer?
 - a. Form 13614-C, Intake/Interview and Quality Review Sheet.
 - b. Form 13614-NR, Nonresident Alien Intake and Interview Sheet.
 - c. Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.
 - d. Either a or b.
2. The certified volunteer preparer must verify the return is within their certification level as part of the Intake/Interview process.
 - a. True
 - b. False
3. The taxpayer answered "Yes" to Form 13614-C Part III Question 2 "Tip Income". What certification level is needed to prepare a return with unreported tip income?
 - a. Basic
 - b. Advanced
 - c. Military
 - d. International
4. The taxpayer marked the "Widowed" box on Form 13614-C, Part II Marital Status and Household Information but left the "Year of spouse's death" field blank. The "year of spouse's death" is needed.
 - a. True
 - b. False
5. Which IRS publication would a volunteer use to determine if a topic is out of scope for VITA/TCE?
 - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
 - b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
 - c. Publication 4012, VITA/TCE Volunteer Resource Guide
 - d. Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
6. VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.
 - a. True
 - b. False
7. What information must a volunteer review to prevent the possibility of identity theft?
 - a. Form W-2
 - b. Photo identification
 - c. Last year's tax return
 - d. Medicaid card

2023 Publication 6744, VITA/TCE Volunteer Assistor's Test/Retest

8. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - a. True
 - b. False
9. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.
 - a. True
 - b. False
10. Which of the following four critical processes for quality review is **not** correct:
 - a. Engaging the taxpayer in the review process.
 - b. Using Google as a main reference for tax law determinations.
 - c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
 - d. Comparing source documents provided by the taxpayer.

2023 Publication 6744, Federal Tax Law Update Retest for Circular 230 Professionals

Federal Tax Law Update Retest for Circular 230 Professionals

Directions

The first three scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use the Important Changes lesson in Publication 4491, VITA/TCE Training Guide, or in Link & Learn Taxes to answer the questions after the scenarios. All questions are based on calendar year 2023 tax law.

Scenario 1: Herb and Alice Freeman

Interview Notes

- Herb and Alice are married and file a joint return. Herb is 74 years old and Alice turns 72 in February 2023. Neither are blind.
- Both Herb and Alice are retired. Herb works part time as a greeter.
- Alice is confused about the Required Minimum Distribution rules, and wants to know when she should take her first distribution from her IRA.
- Herb earned \$12,000 in wages and has fully taxable pension income of \$4,800. The couple also received Social Security benefits of \$46,000. They received no other income in 2023.
- Herb and Alice's grandson, Stuart, lives with them while he attends the local university. Stuart is 20, a full-time student, and is claimed as a dependent by his parents.
- Herb, Alice and Stuart are U.S. citizens, lived in the United States all year, and have valid Social Security numbers.

Scenario 1: Retest Questions

1. Herb and Alice's standard deduction is \$27,700.
 - a. True
 - b. False
2. When does Alice need to take her first Required Minimum Distribution (RMD)?
 - a. By April 1 of the year after the year she turned 70 $\frac{1}{2}$.
 - b. By April 1 of the year she turns 72.
 - c. By April 1 of the year after the year she turns 72.
 - d. By April 1 of the year after the year she turns 73.
3. Stuart is Herb and Alice's qualifying child for claiming the earned income credit (EIC) in 2023
 - a. True
 - b. False

2023 Publication 6744, Federal Tax Law Update Retest for Circular 230 Professionals

Scenario 2: Chloe Carlow

Interview Notes

- Chloe is single, a U.S. citizen, and has a valid Social Security number. No one else lives in the household with her. She turned 50 in 2023.
- Chloe worked full time. Her total income from wages is \$53,000. She has no other income. She is covered by a retirement plan at work.
- Chloe contributed \$6,000 to her traditional IRA in 2023.
- Chloe owns her home in the U.S. where she lived as her principal residence all year. She made the following energy efficient improvements to her home in 2023. These purchases meet the energy efficiency and other requirements to claim the energy efficient home improvement credit:
 - \$300 on a home energy audit
 - \$2,500 on new windows
 - \$6,000 on a new natural gas hot water boiler

Scenario 2: Retest Questions

4. The maximum IRA contribution Chloe can make for 2023 is \$7,000.
 - a. True
 - b. False
5. Chloe can claim \$1,290 as qualified expenses for the energy efficient home improvement credit.
 - a. True
 - b. False

12. Bo entered the U.S. in J-1 immigration status as a trainee in January 2021 and lives alone. His wife, Mei, could **not** accompany him because she had to care for her ailing parents. Bo must file as a _____ even though his spouse was not present in the U.S.
- a. Single
 - b. Qualifying Surviving Spouse (QSS)
 - c. Married Nonresident Alien / Married Filing Separately
13. Alex and Kim were married in March 2019. The next year, they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Alex lives in San Diego where he is completing his graduate work. However, Kim left him in March 2023 and has **not** been heard from since. Her parents will **not** tell him where she lives. Because Alex does not know Kim's whereabouts, he can file using the Single filing status.
- a. True
 - b. False

Scenario 1: Enrique Satō

Use the following information to prepare Form 8843.

- Enrique Satō came to the U.S. to study on August 1, 2020, 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 Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. His U.S. taxpayer identification number is XXX-XX-XXXX.
- Enrique is attending Firestone University, 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX. His specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX ext. 1267.
- Enrique has not taken steps to apply for permanent residency. Enrique had no income, so he is not required to file any other tax forms. Enrique 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: Enrique Sato Test Questions

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

14. Enrique reports his most current nonimmigrant status on line 1b.
 - a. True
 - b. False
15. Enrique should put 365 days on line 4b, for days of exempted presence for 2023.
 - a. True
 - b. False
16. What parts of Form 8843 does Enrique need to complete?
 - a. Part I
 - b. Part II
 - c. Parts I and II
 - d. Parts I and III
17. Enrique must submit his Form 8843 for tax year 2023 by April 15, 2024?
 - 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. Margarita, 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 **not** eligible to claim an education credit on her tax return.
- a. True
 - b. False
19. Ji-yoo received \$73 of dividend income on U.S. stocks from a (RIC / REIT with less than 5% ownership) she purchased online. She is an international student from Canada in F-1 immigration status. She arrived in the United States in 2022. How much of Ji-yoo'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. \$73
20. Marie and Nathan are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2023. 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 will **not** be able to claim these expenses on a U.S. tax return.
- a. True
 - b. False
21. Antero is a student in J-1 immigration status from Latvia. He earned \$2,300 in wages in 2023. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Should Antero include his wages anywhere on Form 1040-NR?
- a. Yes
 - b. No
22. Gus is a student in the U.S. in J-1 immigration status as of October 15, 2023. Under the terms of his visa, he is permitted to work in the U.S. What tax identification number should Gus apply for?
- a. SSN
 - b. ITIN
 - c. None

2023 Publication 6744, VITA/TCE Volunteer Assistor's Test/Retest

- 23.** Elena, a student in F-1 immigration status from Romania, is on the basketball team. She arrived in the U.S. on June 18, 2023 on a full athletic scholarship that includes \$10,000 for her room and board and \$35,000 for tuition and fees. What amount will be taxable on her Form 1040-NR?
- a.** \$0
 - b.** \$10,000
 - c.** \$35,000
 - d.** \$45,000
- 24.** Gunther is a student in the U.S. in F-1 immigration status. He arrived from Germany on July 13, 2021. Gunther worked in the bookstore and earned \$2,500 in wages and had federal income tax withholding of \$215. Gunther is only required to file Form 8843 for 2023.
- 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.** Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who first arrived in the U.S. in 2019. Can she file Form 843 to receive a refund of these taxes?
- a. True
 - b. False
- 39.** Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare tax withholding, while Jose's does not. Maria is **not** 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 2023 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2020. 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.** Arthur entered the United States for the first time in 2021. He is a resident of France and is in F-1 immigration status. Arthur won \$1,200 at the local casino. Gambling winnings are out-of-scope?
- a. True
 - b. False
- 42.** George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 in J-1 immigration status and was accompanied by his wife and son. They had a second child in 2023, born in the U.S. George is required to file a federal income tax return. Which of the following is a true statement?
- a. He can claim exemptions for himself, his wife and his two children.
 - b. He only can claim the earned income credit for his U.S.-born child.
 - c. The personal and/or dependency exemption deduction for 2023 is \$0 through 2025.
 - d. None of the above
- 43.** Quang, a graduate student from Vietnam, is in F-1 immigration status. He has been here since April 1, 2023. He has receipts for his donations to his church in Vietnam. Quang can claim these charitable contributions on Form 1040-NR.
- a. True
 - b. False

44. Adi is in F-1 immigration status from Chile. He entered the United States in August 2020 and enrolled as a full-time undergraduate student. Adi is pursuing his first degree in mathematics. What credit does Adi qualify for in 2023?
- American opportunity credit
 - Lifetime learning credit
 - None of the above
45. Margarita 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. Margarita **cannot** have her return prepared at any Foreign Student and Scholar VITA site, because she has capital gain income.
- True
 - False
46. Some students and scholars may owe money with their tax return. Generally, nonresidents have the option to set up an installment agreement.
- True
 - False
47. Viktor, who is from Russia, earned wages of \$12,335 in 2022. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022 which lowered his taxable income. Viktor received a state refund of \$200 in 2023 from the 2022 tax return. Will Viktor report his state tax refund as income on his Form 1040-NR in 2023 or amend his 2022 return?
- He needs to include the state income tax refund on his 2023 federal return.
 - He will remove the \$125 state taxes from his 2022 deductions with an amended return.
 - He does **not** need to do anything with his state income tax refund.
48. Letizia came to the U.S. in 2021 for postgraduate study. She took out a student loan to help pay the tuition through her school's financial aid office. Letizia graduated in December 2022 but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid \$65 in interest during 2023. Where can Letizia claim this interest?
- Itemized deduction
 - Adjustment to income
 - Credit
 - None of the above
49. Luis, a student from Malta, had \$7,500 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.
- True
 - False
50. Shakir is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in May of 2023. He had \$16,500 in wages reported on Form W-2 and \$45 in dividend income. Shakir must complete both Schedules OI and NEC with his Form 1040-NR.
- True
 - 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.** Emily, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Emily is an F-1 student who arrived in 2020. What form should Emily use to claim a refund of her Social Security and Medicare taxes withheld?
- a. Form 1040-NR
 - b. Form 8843
 - c. Form 843
- 39.** Jose and Maria are from Mexico. Jose is a scholar at a local university in J-1 immigration status and Maria is in J-2 immigration status. Maria worked at a local boutique in 2023. Her Form W-2 shows Social Security and Medicare withholding. Maria found out her spouse does **not** have to pay Social Security or Medicare taxes. Maria 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 \$10,100 of interest income in 2023 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2019. He also had a \$100 capital gain from some U.S. stock he sold. What form and schedules does Li need to complete?
- a. He does **not** need to file a return
 - b. Form 1040-NR, Schedule OI, and Schedule D
 - c. Form 1040-NR, Schedule D, and Schedule NEC
 - d. Form 1040-NR, Schedule OI, and Schedule NEC
- 41.** Arthur entered the United States for the first time in 2021. He is a resident of France, and in F-1 immigration status. Arthur won \$1,200 at the local casino.
- Gambling winnings are out-of-scope?
- a. Yes
 - b. No
- 42.** George is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2022 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. George earned \$85,000 in 2023 from a State University. When he files his federal tax return, he **cannot** claim his wife and children as dependents.
- a. True
 - b. False

43. Quang, a graduate student of physics from Vietnam, is in F-1 immigration status. He first arrived in the U.S. on April 1, 2023. Quang needs help preparing his 2023 tax return. He made donations to a U.S. charity as well as a church in Vietnam and wants to know where to claim them. Which of the following is a true statement?

- a. Quang can claim all the charitable contributions as an itemized deduction on Form 1040-NR
- b. Quang 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. Adi is in F-1 immigration status from Chile. He entered the United States in August 2023 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

Does Adi qualify to claim any education credit on his Form 1040-NR?

- a. Yes
- b. No

45. Margarita 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 Margarita 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 2021. He had \$280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2022, and it lowered his taxable income for 2022. Viktor received a state refund of \$200 in 2023 from the 2022 tax return. Viktor does **not** need to include this state tax refund on his 2023 federal return.

- a. True
- b. False

48. Letizia came to the U.S. in 2021 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 2022, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2023 and paid \$65 in interest during 2023. Letizia can claim this interest as an adjustment to income.

- a. True
- b. False

2023 Publication 4189-D, VITA/TCE Circular 230 Professionals Test & Retest Answers

Page	Changes
Publication 4189-D	
2	Change the correct answer to question 5 to b .
7	There is a typographical error in the federal income tax withholding on Form 1040. Lines 25a, 25d, and 33 should be \$4,200 and line 35a should be \$2,140. This change does not affect any answers on the test.

2023 Link and Learn Taxes, Standard Deduction and Tax Computation Workouts in Basic and Advance

Page	Changes
Link and Learn Taxes	
Slide 4	The explanation should read: Their standard deduction is \$27,700. The standard deduction amount is found in the Standard Deduction Chart for Most People in the Volunteer Resource Guide, Tab F, Deductions.
Slide 8	The explanation should read: Sherman's standard deduction would be \$17,550.
Slide 10	The explanation amount should read: Tim is entitled to the regular standard deduction for single (\$13,850) plus an additional amount for being older than 65 (\$1,850). He can take a standard deduction of \$15,700.
Slide 11	The explanation should read: They are entitled to the regular standard deduction for Married Filing Jointly (\$27,700) plus an additional amount for being blind (\$1,500). Kevin and Jane can take a standard deduction of \$29,200.
Slide 16	Certification Warm up: Answer for question number 4 should be No and the response should be: Correct. Douglas is entitled to an additional \$1,500 for being age 65 or older, but Terry is not. The correct standard deduction for the couple is \$29,200.

2023 Publication 4491, VITA/TCE Training Guide

Page	Changes
xi	No changes
xii	<p>Under heading, Premium Tax Credit, in the chart for Advance Premium Tax Credit (APTC) repayment caps: Income column; replace:</p> <p style="padding-left: 20px;">Under 200% with Less than 200%</p> <p style="padding-left: 20px;">200%–299% with At least 200% but less than 300%</p> <p style="padding-left: 20px;">300%–399% with At least 300% but less than 400%</p> <p>In the column: Taxpayers filing as Single, replace:</p> <p style="padding-left: 20px;">300%–399% with \$1,500</p> <p>In the column: Taxpayers using other filing statuses, replace:</p> <p style="padding-left: 20px;">\$300 with \$3,000</p>
Filing Basics	
3-3	Under heading Exercises, Question 3 , in the third sentence change the gross income to: \$30,000
3-4	No changes.

2023 Publication 4491, VITA/TCE Training Guide

The standard mileage rate for business cannot be used to claim an itemized deduction for unreimbursed employee travel expenses during the suspension of miscellaneous itemized deductions that are subject to the 2% of AGI floor.

The moving expense deduction is not allowed through 2025 and the exclusion from income of moving expense reimbursements from an employer is also suspended. The only exception is for active military service members who move pursuant to a military order to a new permanent duty station.

Deduction for Qualified Business Income

For 2023, the threshold amount is \$364,200 for married filing joint returns and \$182,100 for all other returns.

Retirement Savings Contribution Credit

To claim this credit in 2023, the taxpayer's modified adjusted gross income (MAGI) must not be more than \$36,500 for Single, Married Filing Separately, or Qualifying Surviving Spouse (increase of \$2,500). MAGI must not be more than \$54,750 (increase of \$3,750) for Head of Household, and \$73,000 (increase of \$5,000) for Married Filing Jointly.

Earned Income Credit (EIC)

For 2023, the maximum credit increased to:

- \$7,430 with three or more children
- \$6,604 with two children
- \$3,995 with one child
- \$600 with no children

Earned Income and AGI Amounts Increased

To be eligible for a full or partial credit, the taxpayer must have earned income and AGI of at least \$1 but less than:

- \$56,838 (\$63,398 if Married Filing Jointly) with three or more qualifying children
- \$52,918 (\$59,478 if Married Filing Jointly) with two qualifying children
- \$46,560 (\$53,120 if Married Filing Jointly) with one qualifying child
- \$17,640 (\$24,210 if Married Filing Jointly) with no qualifying child

Investment Income

Taxpayers whose investment income is more than \$11,000 cannot claim the EIC.

Child Tax Credit/Additional Child Tax Credit

The refundable amount of the credit is \$1,600.

Student loan interest deduction

Begins to phase out for taxpayers with MAGI more than \$75,000 (\$155,000 for joint returns) and is completely phased out for taxpayers with MAGI of \$90,000 or more (\$185,000 or more for joint returns).

Eligible Long-Term Care Premium Limits

For 2023, the maximum amount of qualified long-term care premiums includible as medical expenses has increased. Qualified long-term care premiums up to the amounts shown below can be included as medical expenses on Schedule A (Form 1040), Itemized Deductions, or in calculating the self-employed health

2023 Publication 4491, VITA/TCE Training Guide

- Age 40 or under: \$480
- Age 41 to 50: \$890
- Age 51 to 60: \$1,790
- Age 61 to 70: \$4,770
- Age 71 and over: \$5,960



The limit on premiums is for each person.

Foreign Earned Income Exclusion

For 2023, the maximum foreign earned income exclusion is \$120,000.

IRA Deduction Amount and Modified AGI (MAGI) Limits for Traditional and Roth IRA Contributions

For 2023, the maximum combined traditional IRA deduction or Roth contribution is \$6,500 (\$7,500 if age 50 or older). For taxpayers who are covered by a retirement plan at work, the deduction for contributions to a traditional IRA is reduced (phased out) if the MAGI is:

- More than \$116,000 but less than \$136,000 for a married couple filing a joint return or a qualifying surviving spouse
- More than \$73,000 but less than \$83,000 for an individual filing as single, head of household, or married filing separately and did not live with the spouse at any time during 2023
- Less than \$10,000 for a married individual filing a separate return who lived with the spouse at any time during 2023

For an IRA contributor who is not covered by a workplace retirement plan and is married to someone who is covered (and the spouses live together or file a joint return), the deduction is phased out if the couple's MAGI is between \$218,000 and \$228,000.

For 2023, maximum Roth IRA contributions phase out based on MAGI as follows:

- Married filing jointly or qualifying surviving spouse with MAGI between \$218,000 and \$228,000
- Single, head of household, or married filing separately and didn't live with the spouse at any time in 2023 with MAGI between \$138,000 and \$153,000
- Married filing separately, lived with the spouse at any time during the year, and MAGI is between \$0 and \$10,000

Premium Tax Credit

- Advance Premium Tax Credit (APTC) repayment caps for 2023 are:

Income (as % of federal poverty line)	Taxpayers filing as Single	Taxpayers using other filing statuses
Less than 200%	\$350	\$700
At least 200% but less than 300%	\$900	\$1,800
At least 300% but less than 400%	\$1,500	\$3,000
400% and above	No cap (full repayment)	No cap (full repayment)

- Filing thresholds and federal poverty line tables are adjusted for inflation.



EXERCISES

Refer to the Who Must File section of the Volunteer Resource Guide to answer these questions. Answers are at the end of the lesson summary.

Question 1: Bob is 27 years old and single. His gross income was \$17,000 during the tax year. Based only on this information, is he required to file a tax return?

- a. Yes
- b. No

Question 2: Janet and Harry are married, file jointly, and lived together all year. During the tax year, she turned 66 and he turned 64. Their gross income was \$19,800. Based only on this information, are they required to file a tax return?

- a. Yes
- b. No

Question 3: Juanita has a dependent child and can file as a Qualifying Surviving Spouse. She is 47 years old. Her gross income was \$30,000. Based only on this information, is she required to file a tax return?

- a. Yes
- b. No

Who should file?

Even if individuals are not required to file a tax return, they should file a return if they qualify for certain credits or a refund. These items are listed in the Volunteer Resource Guide, Tab A, Who Must File.

Individuals *should* file a return if they are eligible to claim:

- A refund of withheld taxes
- The earned income credit (EIC)
- The additional child tax credit
- Premium tax credit
- The American opportunity credit

Taxpayers who should file may be entitled to a refundable tax credit, and filing a return is the only way to get it. Individuals who are not required to file a federal return may benefit by filing for state purposes.



A nonrefundable credit is a dollar-for-dollar reduction of the tax liability. A nonrefundable credit can only reduce the tax liability to zero. A refundable credit can zero out the tax liability and result in a cash refund to the taxpayer.

How do I find out if a taxpayer is eligible to claim a refund or refundable credit?

The taxpayer may qualify for a tax refund, earned income credit, additional child tax credit, premium tax credit, or American opportunity credit if:

- Federal or state income tax was withheld on any income form
- The taxpayer had earned income
- The taxpayer has a qualifying child
- The taxpayer or their dependent paid higher education expenses

2023 Publication 4491, VITA/TCE Training Guide

- The taxpayer made estimated tax payments
- The taxpayer purchased health coverage through the marketplace



The earned income credit may apply with or without a child. See the Earned Income Credit and Child Tax Credit lessons for details on determining eligibility.

If a taxpayer is not required to file a tax return, and you are uncertain if they will benefit from filing, begin a return to determine if filing a tax return would benefit the taxpayer.

How do I verify taxpayer identity?

As the first step in the interview process, you should verify the identity of the taxpayer(s), address, and the spelling of names entered on the taxpayer's intake and interview sheet.

What documents do I use to verify identity?

Ask to see original photo identification such as:

- Valid driver's license (U.S.)
- Visa
- State ID (U.S.)
- Military ID
- Passport
- National ID
- Employer ID
- School ID

Judgment should be used in accepting any other valid form of identification. For example, the Coordinator can allow proof of identity of an elderly person with a disability who has an expired driver's license and passport but also provides a valid birth certificate. IRS-tax-law certified volunteers preparing tax returns are required to confirm the identity of the taxpayer to avoid identity theft, tax fraud, and to validate the correct name and Social Security number. If a taxpayer cannot prove their identity, or if the volunteer is uncomfortable accepting the items presented as proof of identity, the taxpayer should be advised to return with an acceptable form of identification.

Exceptions to requiring photo ID should only be made under extreme circumstances and should be approved by the Coordinator. For example, there may be limited situations where an exception may apply to a person with a disability, the elderly, or other unique circumstances. Additionally, the Coordinator has discretion to approve exceptions to verification of taxpayer identity rules. Refer to Publication 4299, Privacy, Confidentiality and Civil Rights for additional information.



A spouse who is Married Filing Separately is not required to provide the Social Security card for the other spouse, although the return cannot be e-filed without the spouse's Social Security number.

In addition to photo identification for taxpayers, they must also present proof of taxpayer identification numbers (TIN) for themselves and all persons listed on their tax return. (TIN is explained in the next section.) Exceptions to this rule should be rare and only the Coordinator has discretion to approve an exception.

Taxpayers who **cannot** prove their identity should seek professional tax assistance.

What about taxpayers filing for decedents?

If you are assisting someone who is filing a return for a decedent:

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 2023 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/TCE site in your community.

IRS.gov



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