



Directions

The first six scenarios do not require you to prepare a tax return. Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

Basic Scenario 1: Wendy Gordon

Interview Notes

- Wendy is 20 years old, single, and a U.S. citizen with a valid social security number.
- On Wendy's intake and interview sheet, she answered "Unknown" to the question, "Can anyone claim you or your spouse on their tax return?"
- During the interview with Wendy, you determine the following facts:
 - Wendy was a full-time student during 2013.
 - Her only income was \$3,000 in wages.
 - She lived with her parents all year, but they told her they will not claim her.
 - Wendy does not provide more than half of her own support.

Basic Scenario 1: Test Questions

1. How many personal exemptions can Wendy claim on her 2013 tax return?
 - a. Wendy can claim 3 exemptions, because her income is less than \$16,500.
 - b. Wendy can claim 3 exemptions, because her parents can claim her as a dependent.
 - c. Wendy can claim 1 exemption, because she has earned income.
 - d. Wendy can claim 1 exemption, because her parents have decided not to claim her.
2. Can Wendy open the earned income credit?
 - a. No, because she is the qualifying child of her parents.
 - b. No, because her income is too high.
 - c. No, because she did not provide over half of her own support.
 - d. Yes, because she has earned income.

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Judd E. Hollander



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