

## **REVIEW QUESTIONS**

These questions are either from the 2021 certification tests or questions designed to increase your understanding of issues that we see when preparing returns. Use Pub. 4012 and the various handouts to answer these questions.

### **SESSION 1 - FILING STATUS**

Use pp. B-10 through B-12 of Pub. 4012 to aid in answering these questions and to determine whether a person is a qualifying person for Head of Household purposes.

#### **1. Problem 1 - Joe Wilson**

Joe is 35 years old and has never married. Suzanna, age 12, is Joe's niece who lived with him all year. Joe provided more than half the cost of keeping up the home. Joe and Suzanna are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year.

##### **Question**

What is the most advantageous allowable filing status that Joe can claim on his tax return for 2022?

- a. Single
- b. Head of Household
- c. Qualifying Surviving Spouse
- d. Married Filing Separate

#### **2. Problem 2 - Sheila Parsons**

Sheila is single and 45 years old. Sheila has two children. Rebecca, age 18, has a job and earned wages of \$4,900. John, age 25, also worked and earned wages of \$4,500. Both children lived with her all year. Sheila paid all the cost of keeping up the home and more than half the support for her children. Sheila, Rebecca, and John are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.

##### **Question**

Sheila's most advantageous filing status allowable is

- a. Single
- b. Married Filing Separately
- c. Head of Household
- d. Qualifying Surviving Spouse

**3. Problem 3 - Karen White**

Karen's husband, Fred, moved out of their family home in April of 2022. She has not heard from him since. Karen and Fred are not legally separated. Karen has two children, Avery, age 12, and George, age 15. She will claim them as her dependents on her 2022 tax return. Karen is 38 years old. Karen paid all the costs to keep up her home and to support Avery and George. They all are U.S. citizens and have valid social security numbers. Karen, George, and Avery lived in the U.S. all year.

**Question**

What is the most beneficial filing status that Karen is eligible to claim on her 2022 tax return?

- a. Single
- b. Married Filing Separately
- c. Married Filing Jointly
- d. Head of Household

**4. Problem 4 - Richard Cook**

Richard is age 39 and was widowed in 2018. He has a daughter, Isabella, age 5. Richard provided the entire cost of maintaining the household and over half of the support for Isabella. Richard and Isabella are U.S. citizens and lived in the United States all year in 2022.

**Question**

What is Richard's most advantageous filing status?

- a. Single
- b. Married Filing Separately
- c. Head of Household
- d. Qualifying Surviving Spouse