

Tax Year 2025

Certification Tests Study Guide

Basic Test

Basic Scenario 1: Test Questions

1. Pub 4012: B-13 to B-14 and Pub 4491: 4-1
(Listed in the order of most to least beneficial)
2. Pub 4012: F-4 and Pub 4491: x

Basic Scenario 2: Test Questions

3. Pub 4012: I-3 to I-5 & I-7
4. Pub 4012: I-3 to I-5 & I-7

Basic Scenario 3: Test Questions

5. Pub 4012: G-5 – G7
6. Pub 4012: G-5 – G7

Basic Scenario 4: Test Questions

Note: The requirements for the taxpayer identification number (i.e., SSN vs. ITIN) are different between the earned income credit, child tax credit (CTC)/additional child tax credit (ACTC) and credit for other dependent (ODC). Also, note the CTC/ACTC and ODC have separate tax credits and only **one** can be claimed per qualifying child (i.e., qualifying child for CTC/ACTC cannot be a qualifying child for ODC).

7. Pub 4012: G-5 – G-8
8. Pub 4012: I-4 to I-6

Basic Scenario 5: Test Questions

9. Pub 4012: I-3 to I-5, I-7
10. Pub 4012: A-3 & A-6

Basic Scenario 6: Test Questions

11. Pub 4012: D-3
12. Pub 4012: J-8 & I-3 to I-5
13. Pub 4012: E22

Basic Scenario 7: Test Questions

Note: for Scenarios 7–9, enter whole numbers **without** any special characters (e.g., dollar sign and commas) when entering a numeric value. Print the completed return to answer the test questions. Per Volunteer/TCE Volunteer Tax Alert (VTA) 2026-1, Page 45, Form 1099-DIV, the correct Federal withholding is **\$260**

14. Form 1040, Line 12e; Pub 4491: xi; **Disregard** VTA 2026-02
15. Pub 4012: J-10 to J-13
16. Pub 4012: G-7; Form 1040, Line 19/Form 8812
17. Form 1040, Line 25d
18. Form 1040, Line 6b
19. Pub 4491: 8-15, Summary 6th bullet

Basic Scenario 8: Test Questions

20. Form 1040, Line 1h; Pub 4012: D-65
21. Form 1040 Filing Status section;
Pub 4012: B-13 and Pub 4491: 4-1
22. Schedule EIC (Form 1040); Pub 4012: I-6
23. Form 1040 Dependents section; Pub 4012: C-3
24. Pub 4012: K-27

Basic Scenario 9: Test Questions

25. Schedule 1 (Form 1040), Line 8b;
Pub 4012: D-3 & D-8
26. Form 1040 Filing Status section; Pub 4012: B-13 and Pub 4491: 4-1
27. Schedule 2 (Form 1040), Line 8; Pub 4012: H-7
28. Form 1040, Line 19; Schedule 3 (Form 1040) Line 2; Pub 4012: G-5 to G-7 and G-14 to G-18
29. Pub 4012: K-8
30. Schedule 1 (Form 1040), Line 11;
Pub 4012: E-10

Basic Retest

Basic Scenario 1: Retest Questions

1. Pub 4012: B-13 to B-14 and Pub 4491: 4-1
(Listed in the order of most to least beneficial)
2. Per VTA #2026-2, multiple choice option – D, the correct amount should read **\$24,500**
Use the pre-OB3 figures shown in
Pub 4012: F-4 and Pub 4491: x

Basic Scenario 2: Retest Questions

3. Pub 4012: I-3 to I-5 & I-7
4. Pub 4012: I-3 to I-5 & I-7

Basic Scenario 3: Retest Questions

5. Pub 4012: G-5 – G7
6. Pub 4012: G-5 – G7

Basic Scenario 4: Retest Questions

Note: The requirements for the taxpayer identification number (i.e., SSN vs. ITIN) are different between the earned income credit, child tax credit (CTC)/additional child tax credit (ACTC) and credit for other dependent (ODC). Also, note the CTC/ACTC and ODC have separate tax credits and only **one** can be claimed per qualifying child.

7. Pub 4012: G-5 – G-8
8. Pub 4012: I-4 to I-6

Basic Scenario 5: Retest Questions

9. Pub 4012: I-3 to I-5, I-7
10. Pub 4012: A-3 & A-6

Basic Scenario 6: Retest Questions

Per VTA 2026-1, Page 45, Form 1099-DIV, the correct Federal withholding is **\$260**

11. Pub 4012: D-3
12. Pub 4012: J-8
13. Pub 4012: E-22

Note: for Scenarios 7–9, enter whole numbers **without** any special characters (e.g., dollar sign and commas) when entering a numeric value. Print the completed return to answer the test questions.

Basic Scenario 7: Retest Questions

Per VTA 2026-1, Page 45, Form 1099-DIV, the correct Federal withholding is **\$260**

14. If Multiple choice option D reads **\$30,000**, use Pub 4012: F-3; if it reads **\$31,500**, use Form 1040, Line 12e and/or Pub 4491: xi
15. Pub 4012: J-10 to J-13
16. Pub 4012: G-7; Form 1040, Line 19/Form 8812
17. Form 1040, Line 25d
18. Form 1040, Line 6b
19. Pub 4491: 8-15, Summary, 6th bullet

Basic Scenario 8: Retest Questions

20. Form 1040, Line 1h; Pub 4012: D-65
21. Form 1040 Filing Status section; Pub 4012: B-13 and Pub 4491: 4-1
22. Schedule EIC (Form 1040); Pub 4012: I-6
23. Form 1040 Dependents section; Pub 4012: C-3
24. Pub 4012: K-27

Basic Scenario 9: Retest Questions

25. Schedule 1 (Form 1040), Line 8b; Pub 4012: D-3 & D-8
26. Form 1040 Filing Status section; Pub 4012: B-13 and Pub 4491: 4-1
27. Schedule 2 (Form 1040), Line 8
28. Form 1040, Line 19; Pub 4012: G-5 to G-7
29. Pub 4012: K-8
30. Schedule 1 (Form 1040), Line 11; Pub 4012: E-10

Advanced Test

Advanced Scenario 1: Test Questions

1. Pub 4012: B-13 to B-14
2. Pub 4012: I-3 to I-6
3. Pub 4012: D-3

Advanced Scenario 2: Test Questions

4. Pub 4012: G-5 – G7
5. Pub 4012: G-14 to G-18

Advanced Scenario 3: Test Questions

6. Pub 4012: E-13 to E-19
7. Pub 4012: E-13 to E-19
8. Pub 4012: E-13 to E-19

Advanced Scenario 4: Test Questions

9. Pub 4012: C-3 to C-4 (Note the **example** in the TieBreaker Rules table on C-4)
10. Pub 4012: I-3 to I-6 (See I-4, Footnote 4 and following paragraph); Part B training, Slide 49

Advanced Scenario 5: Test Questions

11. Pub 4012: F-5 to F-18 (Note Item #5 on page F-15)
12. Pub 4012: F-5 to F-18 (Note Item #2 on page F-18); Part B training, Slide 17

Advanced Scenario 6: Test Questions

13. Pub 4012: J-8
14. Pub 4012: H-6 to H-8; Part B training, Slide 31

Note: for Scenarios 7–9, enter whole numbers **without** any special characters (e.g., dollar sign and commas) when entering a numeric value. Print the completed return to answer the test questions.

Advanced Scenario 7: Test Questions

Note: The child tax credit (CTC)/additional child tax credit (ACTC) and credit for other dependent have separate tax credits and only

one of these can be claimed per qualifying child (i.e., qualifying child for CTC/ACTC cannot be a qualifying child for ODC).

15. Form 1040, Line 5b
16. Form 1040, Dependents section, (7) Credits; Pub 4012: G-7
17. Schedule 1 (Form 1040), Line 9; Pub 4012: D-81 & D-87 to D-88
18. (Form 1040), Line 11; Pub 4012: E-10; Schedule 1
19. Pub 4012: F-4 and Pub 4491: x
20. Pub 4012: J-10 to J-13
21. Form 1040, Line 6b
22. Form 1040, Line 25d; Pub 4012: D-72

Advanced Scenario 8: Test Questions

23. Schedule D (Form 1040), Line 7; Pub 4012: D-42 to D-49 (Note shortcut method on D-44)
24. Pub 4012: D-28 to D-41; See 1st Note on D-41
25. Schedule 1 (Form 1040), Line 21; Pub 4012: E-4
26. Schedule C (Form 1040), Line 9; Pub 4012: D-40 to D-41
27. Schedule 3 (Form 1040), Line 3; Pub 4012: J-8 & J-12 to J-13
28. Schedule 2 (Form 1040), Line 8; Pub 4012: H-6 to H-7
29. Pub 4012: K-27

Advanced Scenario 9: Test Questions

30. Form 1040 Filing Status section; Pub 4012: B-13 and Pub 4491: 4-1
31. Form 1040, Line 11a
32. Form 1040, Line 28; Pub 4012: G-5 to G-8; See above note re: CTC/ACTC and ODC
33. Form 8880, Line 10; Pub 4012: G-19 to G22
34. Schedule 3 (Form 1040) Line 9; Pub 4012: H-10 to H-13
35. Schedule 3 (Form 1040) Line 2; Pub 4012: G-14 to G-18

Advanced Retest

Advanced Scenario 1: Retest Questions

1. Pub 4012: B-13 to B-14 and Pub 4491: 4-1 (Listed in the order of most to least beneficial)
2. Pub 4012: I-3 to I-6
3. Pub 4012: D-3

Advanced Scenario 2: Retest Questions

4. Pub 4012: G-5 – G7
5. Pub 4012: G-14 to G-18

Advanced Scenario 3: Retest Questions

6. Pub 4012: E-13 to E-19
7. Pub 4012: E-13 to E-19
8. Pub 4012: E-13 to E-19

Advanced Scenario 4: Retest Questions

9. Pub 4012: C-3 to C-4 (Note the **example** in the Tiebreaker Rules table on C-4)
10. Pub 4012: I-3 to I-6 (See I-4, Footnote 4 and following paragraph); Part B training, Slide 49

Advanced Scenario 5: Retest Questions

11. Pub 4012: F-5 to F-18 (Note Item #5 on page F-15)
12. Pub 4012: F-5 to F-18 (Note Item #2 on page F-18); Part B training, Slide 17

Advanced Scenario 6: Retest Questions

13. Pub 4012: J-8
14. Pub 4012: H-6 to H-8; Part B training, Slide 31

Note: for Scenarios 7–9, enter whole numbers **without** any special characters (e.g., dollar sign and commas) when entering a numeric value. Print the completed return to answer the test questions.

Advanced Scenario 7: Retest Questions

Note: The child tax credit (CTC)/additional child tax credit (ACTC) and credit for other dependent have separate tax credits and only **one** of these can be claimed per qualifying

child. (i.e., qualifying child for CTC/ACTC cannot be a qualifying child for ODC).

15. Form 1040, Line 5b
16. Form 8863 (Form 1040); Form 1040, Line 27(a); Form 8812 (Form 1040) or Form 8962; Pub 4012: J-8, I-3 to I-5, G-7, or H-11
17. Schedule 1 (Form 1040), Line 9; Pub 4012: D-81 & D-87 to D-88
18. Schedule 1 (Form 1040), Line 11; Pub 4012: E-10
19. Pub 4012: F-4 (Use these pre-OB3 figures)
20. Pub 4012: J-10 to J-13
21. Form 1040, Line 6a compared to Line 6b or Social Security Benefits Worksheet
22. Form 1040, Line 25d; Pub 4012: D-72

Advanced Scenario 8: Retest Questions

23. Schedule D (Form 1040), Line 7; Pub 4012: D-42 to D-49 (Note shortcut method on D-44)
24. Pub 4012: D-28 to D-41; See 1st Note on D-41
25. Schedule 1 (Form 1040), Line 21; Pub 4012: E-4
26. Schedule C (Form 1040), Line 9; Pub 4012: D-40 to D-41
27. Schedule 3 (Form 1040), Line 3; Pub 4012: J-8 & J-12 to J-13
28. Schedule 2 (Form 1040), Line 8; Pub 4012: H-6 to H-7
29. Pub 4012: K-27

Advanced Scenario 9: Retest Questions

30. Form 1040 Filing Status section; Pub 4012: B-13 and Pub 4491: 4-1
31. Form 1040, Line 11a
32. Form 1040, Line 28; Pub 4012: G-5 to G-8; See above note re: CTC/ACTC and ODC
33. Schedule 3 (Form 1040), Line 4; Pub 4012: G-19 to G22
34. Schedule 3 (Form 1040), Line 9; Pub 4012: H-10 to H-13
35. Schedule 3 (Form 1040), Line 2; Pub 4012: G-14 to G-18