

# Publication 4012 Scavenger Hunt

Publication 4012 (“Pub 4012”) is a VITA volunteer resource guide designed to assist you in preparing a tax return using TaxSlayer.

Use [Pub 4012](#) to answer the questions below. Be sure to cite to *at least one* page number in the Pub 4012 that gave you the answer!

**1. If a child is the qualifying child of more than one person and neither person is the child’s parent, which person can claim the child as their qualifying child?**

Answers and Page #:

**2. What is the standard deduction amount for a taxpayer and spouse (married filing jointly) who are both 72 years of age at the end of 2024?**

Answer and Page #:

**3. What is the name for the refundable portion of the Child Tax Credit?**

Answer and Page #:

**4. What is the standard mileage rate for business miles in 2024 for a taxpayer who has self-employment income and drove a car for business?**

Answer and Page #:

**5. A single dependent who is under the age 65 and not blind must file a return if their earned income was over what amount?**

**Answer and Page #:**

**6. A person can be a dependent at any age if “permanently and totally disabled” at any time during the year. When does the IRS consider a person to be “permanently and totally disabled”?**

**Answer and Page #:**

**7. Can a taxpayer (and their spouse, if applicable) claim the Credit for Child and Dependent Care Expenses for expenses incurred for a qualifying child in the tax year the qualifying child turns 13?**

**Answer and Page #:**

**8. If a taxpayer has a Form 1099-R with a Distribution Code 3 in Box 7, when should you check the box in TaxSlayer under Rollover or Disability that reads “Check here to report on Form 1040, Line 1”?**

**Answer and Page #:**

**9. If a taxpayer and their spouse both have Social Security numbers, but their child does not have a Social Security number, are the taxpayer and spouse eligible for the Earned Income Credit, assuming they meet the other requirements?**

**Answers and Page #:**

**10. If a taxpayer is married and taxpayer's spouse was a nonresident alien at any time during the year, under what circumstance can taxpayer be considered unmarried for head of household filing status purposes?**

**Answer and Page #:**

**Answer these TRUE/FALSE Questions and list at least one page number in the Pub 4012 where the answer can be found. If the answer is FALSE, include the correct answer with the page # where you found the answer.**

(a) If it would be more advantageous for a taxpayer to itemize their deductions, the full amount of taxpayer's gambling losses is deductible on Schedule A.

**T or F**

**Page #:**

(b) An eligible educator can deduct a maximum of \$300 for qualified educator expenses.

**T or F**

**Page #:**

(c) If a taxpayer is eligible for the American Opportunity credit for qualified educational expenses paid for a dependent, 40% of the credit may be refundable.

**T or F**

**Page #:**

<p>(d) A taxpayer who received \$800 in self-employment income from one payer might not receive a Form 1099-NEC from that payer.</p> <p><b>Page #:</b></p>	<p><b>T or F</b></p>
<p>(e) The return of a taxpayer claiming Child and Dependent Care Expenses cannot be e-filed if the child care provider information does not include an EIN or SSN for the provider.</p> <p><b>Page #:</b></p>	<p><b>T or F</b></p>
<p>(f) A taxpayer and spouse filing MFJ with a repayment of Advanced Premium Tax Credit on their return may qualify for a cap on the repayment amount.</p> <p><b>Page #:</b></p>	<p><b>T or F</b></p>
<p>(g) A taxpayer's net capital loss greater than \$3,000 cannot be carried forward to a future tax year.</p> <p><b>Page #:</b></p>	<p><b>T or F</b></p>
<p>(h) When entering data from a Form W-2 in TaxSlayer, the taxpayer's current address should always be used.</p> <p><b>Page #:</b></p>	<p><b>T or F</b></p>
<p>(i) If a taxpayer and spouse filing MFJ are itemizing deductions, their state and local taxes and sales and property taxes are fully deductible.</p> <p><b>Page #:</b></p>	<p><b>T or F</b></p>
<p>(j) Taxpayers who file late and have a balance due will be subject to separate penalties for late filing and paying late.</p> <p><b>Page #:</b></p>	<p><b>T or F</b></p>