**Question 1**

Which of the following tax forms cannot be used by a U.S. citizen?

* Form 1040A
* Form 1040EZ
* Form 1040
* Form 1040NR

**Question 2**

Fred is a 50-year old head of household, and not anyone’s dependent. He must file a return in 2015 in which of the following situations?

* He has gross income of $11,000, which includes $300 from self-employment.
* He has gross income of $12,000, which includes $350 from self-employment.
* He has gross income of $13,000, which includes $375 from self-employment.
* He has gross income of $14,000, and no income from self-employment

**Question 3**

Barbie and Ken are married and have no income from self-employment. In which of the following situations do they not have to file a return in 2015?

* Barbie is 63 and Ken is 64. Their combined gross income is $21,000.
* Barbie is 66 and Ken is 64. Their combined gross income is $22,000.
* Barbie is 65 and Ken is 65. Their combined gross income is $23,000.
* Barbie is 66 and Ken is 68. Their combined gross income is $24,000.

**Question 4**

Regardless of income, a return must be filed if the taxpayer:

* Is self-employed with net earnings of $400 or more
* Owes any penalty taxes with respect to an IRA
* Has liability for household employees
* All of the above

**Question 5**

Which of the following expenses is not deductible from gross income?

* Charitable contributions
* One-half of self-employment tax
* Alimony payments
* Moving expenses

**Question 6**

Assuming spouses do not live apart for the entire year, joint filing is not a prerequisite to claiming:

* Earned income credit
* Net operating losses
* Deduction for IRA contributions on behalf of a nonworking spouse
* Dependent care credit

**Question 7**

A taxpayer seeking innocent spouse relief must do all of the following except:

* Show that he/she did not know or have reason to know that there was an understatement of tax.
* Prove that the understatement was substantial.
* Meet one of three ways to obtain relief.
* File for relief.

**Question 8**

Which of the following is not a requirement in determining whether a taxpayer who is legally married can be considered unmarried for head of household filing-status purposes?

* An individual’s spouse must not have lived in the home for the last six months of the tax year.
* An individual must maintain a household that, for more than one-half the year, was the principal residence of the taxpayer’s dependent child.
* An individual must file a separate return.
* A taxpayer’s home must be, for the entire year, the main home of the dependent child, stepchild, or adopted child whom the taxpayer, or the noncustodial parent, can properly claim as a dependent.

## Question 9

Malcolm and Glenda Jackson divorced on June 1, 2015. Their one minor child lived with Glenda all of 2015. Glenda worked all year to keep the home for herself and her minor child. The divorce decree awarded the exemption for the child to Malcolm. Glenda’s proper filing status is:

* Single
* Head of household
* Married filing separately
* Married filing jointly

## Question 10

John and Linda Smith, a childless married couple, lived apart for all of 2015. On December 31, 2015, they were legally separated under a decree of separate maintenance. Based on these facts, which of the following is the only filing status choice available to them for 2015?

* Single
* Head of household
* Married filing jointly
* Married filing separately

## Question 11

Debby and Marty are married and can claim an exemption in 2015 for $16,000. How many minor children must they have in 2015?

* None
* Four
* Two
* Three

## Question 12

In figuring the support test for a dependent who is a qualifying relative, which item is not taken into account?

* Clothing
* Dental care
* Entertainment costs
* Life insurance premiums

## Question 13

Three sisters contribute to the support of their elderly father as follows: Abigail, 5%; Betty, 30%; and Christine, 45%. Because they, in total, contribute more than half their father’s support, they can sign a multiple support obligation to assign one sister the right to claim the exemption for the father. Which statement is correct?

* Only Christine, who contributed the most, can claim the exemption.
* Only Betty or Christine can claim the exemption.
* Any of the three sisters can claim the exemption.
* None of the sisters can claim the exemption, because none contributed more than 50% of the father’s support.

## Question 14

A qualifying child for purposes of a dependency exemption includes all of the following people except:

* Taxpayer’s adopted child who is age 3
* Taxpayer’s stepchild who is age 12
* Taxpayer’s natural child who is age 15
* Taxpayer’s natural child who is age 26 and not permanently disabled

## Question 15

Under the definition of a qualifying child for a dependency exemption, which test differs from the tests applied for a dependent who is not a qualifying child?

* Joint return test
* Citizenship or residency test
* Gross income test
* Social Security number