

TY22 NTTC Workbook Errata Release 4

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This document includes errata to correct errors in the workbook. Volunteers should write these changes in their copy of the Workbook. This document will be updated as additional issues are noted by volunteers; however, there may be small errors that do not affect the return such as invalid EINs, incorrect zip codes, minor misspellings that can be handled by the volunteers and Instructors.

Reminder: Form 13614-C Intake/Interview and Quality Review Sheet (I/I Sheet) and the taxpayer documents in the **Andrews and Caldwell Training Exercises** present an incomplete picture by design. Volunteers must conduct or observe an interview with the taxpayer (played by an Instructor) to clarify taxpayer responses and obtain additional information in order to prepare the return. They will need to markup and annotate the I/I Sheet just as they would at the tax site.

The IRS forms in the 2022 NTTC Workbook were created using the Forms Generator and included the best information from the IRS at the time. The IRS may continue to issue or update tax forms.

Reminder: The Workbook generally does not include state-specific information; e.g. state estimated tax payments. Instructors should add as appropriate. Supplemental Filing Status and Dependency Quizzes are available [here](#).

Workbook Errata – new items are marked “*” (“**” for Rel 3, “***” for Rel 4)

*** Page 13 Carter – Change the entry in Box 5 of the CSA 1099-R to “None”.

* Page 34 Irving – Mark yes for “Are you a U.S. citizen?”

Page 77 – Romano: The LTC premiums are for Steven. * The mortgage lender is National Mortgage.

Page 80 – Sahlberg/Mason-Sahlberg: Add the following to the third interview note: *The cost of Maryanne’s long-term care was \$400 per day for qualified LTC services prescribed by her primary health care practitioner.*

* Page 83 - Sahlberg/Mason-Sahlberg Supplement: Add the following: *“After further discussion, Mary has confirmed that nobody has been or will be appointed as a personal representative for the Sahlbergs’ estates by the court. She also agrees that she will pay out the refund according to the laws of her parent’s state of residence.”* This information is needed to complete Forms 1310.

*** Page 85 Tham/Swanson – Add the following to the fourth paragraph: *“They installed an energy efficient central air conditioner with a gas furnace. The CEE certification relates to the central air conditioner. The furnace had no certification.”*

** Page 92 – Vincent 3: in determining Larry’s status for the kiddie tax, assume that his \$9,000 of earned income was less than ½ of his support. Instructors may want to explore what changes if it was more than ½ of his support.

* Page 108 – Baker: Change the date in 1099-C Box 1 to 04/16/2022 and add Code G to Box 6.

*** Page 139 Evans/Bryant – Change August 2021 to August 2022 in last paragraph.

***Page 144 – Evans/Bryant: Change date in 1099-C Box 1 to 12/01/2022 and add Code G to Box 6.

Page 151 – Chambers: Add: *Karen's husband died on 27 May 2020.*

* Page 157 – Elliott: The LTC premiums are for Mary.