
Irs Vita/Tce Advanced Certification Questions And Answers With Verified Solutions

Maximum Foreign Income Exclusion (Changes to 2016) - ANSWER Increased to \$101,300

Maximum Foreign Housing Exclusion (Changes to 2016) - ANSWER Increased to \$44.28 per day

Modified Adjusted Gross (AGI) Limit (IRAs and Other Retirement Plans) - ANSWER
*Max IRA Deduction remains at \$5,500, (\$6500 if age 50 older)

** If a taxpayer is covered by a retirement plan at work, the deduction for contributions to a traditional IRA is reduced (phased out) if the modified AGI is:

**More than \$98,000 but less than \$118,000 for Married Filing Jointly taxpayers or Qualifying Widow(er) if both spouses are covered by a retirement plan.

**More than \$61,000 but less than \$71,000 for a Single or Household or

**Less than \$10,000 for Married filing separately

***For an IRA Contributor who is not covered by a workplace retirement plan and is Married to someone who is covered, the deduction is phased out if the couple's income is between \$184,000 & \$194,000

Revenue Procedure 2016-47 (Changes to 2016 NEW IRA Self-Certification Procedure) - ANSWER Explains a self-certification procedure designed to help recipients of retirement plan distributions who inadvertently miss the 60-day time limit for properly rolling these amounts into another retirement plan or individual retirement arrangement (IRA). Eligible taxpayers can qualify for a waiver of the 60-day time limit and avoid possible taxes and penalties on early distributions, if they meet certain circumstances. Taxpayers who missed the time limit will now ordinarily qualify for a waiver if one or more of 11 circumstances, listed in the revenue procedure, apply:

**An error was committed by the financial institution making the distribution or receiving the contribution.

**The distribution was in the form of a check and the check was misplaced and never cashed.

**The distribution was deposited into and remained in an account that the taxpayer mistakenly thought was a retirement plan or IRA.

**Taxpayer's principal residence was severely damaged.
One of the taxpayer's family members died.

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Ian Pickup



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Reproducible Copies of Federal Tax Forms and Instructions United States. Internal Revenue Service, 2013 **IRS Published Product Catalog** United States. Internal Revenue Service, 1997 **IRS Printed Product Catalog** United States. Internal Revenue Service, 1997-12 *Individual Income Tax Returns*, 1986 *NewsQuarterly*, 2004 **IRS 4491 VITA/TCE Training Guide Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE) 2020 RETURNS** Department of the Treasury, Internal Revenue Service (IRS), 2021-03-24 The mission of the VITA TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation To establish the greatest degree of public trust volunteers are required to maintain the highest standards of ethical conduct and provide quality service Annually all VITA TCE volunteers whether paid or unpaid workers must pass the Volunteer Standards of Conduct VSC certification test and agree that they will adhere to the VSC by signing and dating Form 13615 Volunteer Standards of Conduct Agreement prior to volunteering at a VITA TCE site In addition return preparers quality reviewers site coordinators and tax law instructors must certify in Intake Interview Quality Review Volunteers who answer tax law questions instruct tax law classes prepare or correct tax returns or conduct quality reviews of completed tax returns must also certify in tax law Form 13615 is not valid until the sponsoring partner s approving official site coordinator instructor administrator etc or IRS contact confirms the volunteer s identity with a government issued photo identification ID and signs and dates the form *The Successful California Accountant*, 1997 **Vita/ Tce Additional Volunteer Resources** Internal Revenue Service, 2017-12-28 VITA TCE Programs The mission of the VITA TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation To establish the greatest degree of public trust volunteers are required to maintain the highest standards of ethical conduct and provide quality service All VITA TCE volunteers whether paid or unpaid workers must complete the Volunteer Standards of Conduct VSC certification and agree to adhere to the VSC by signing Form 13615 Volunteer Standards of Conduct Agreement prior to working at a VITA TCE site In addition return preparers quality reviewers and VITA TCE tax law instructors must certify in tax law prior to signing this form This form is not valid until the site coordinator sponsoring partner instructor or IRS contact confirms the volunteer s identity and signs and dates the form Publication 4961 VITA TCE Volunteer Standards of Conduct Ethics Training Publication 5101 Intake Interview Quality Review Training Publication 6744 VITA TCE Volunteer Assistor s Test Retest [IRS Enrolled Agent Exam Part 1 - Individuals Taxation](#) Spike Porter, 2025-05-14 Are you ready to unlock the door to a rewarding career in tax preparation and representation Do you want to gain the knowledge and confidence to pass the IRS Enrolled Agent Exam and become a trusted expert in federal tax law If so this comprehensive study guide is the perfect resource to help you achieve your goal IRS Enrolled Agent Exam Study Guide Your Complete Resource to Passing the Exam and Mastering Tax Law is a must have for anyone aspiring to earn the

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