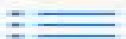


Scenario 5: Test Questions

99. How much of Kenneth and Martha's state income tax refund is taxable?
- \$0
 - \$23
 - \$115
 - \$230
100. What are the advantages of completing the lump-sum Social Security worksheet for Kenneth?
- It reduces the taxable portion of Social Security benefits.
 - It reduces the amount of premium tax credit that must be repaid.
 - There is no benefit to completing the worksheet.
 - Both a and b.
101. What is the taxable portion of Kenneth's Social Security? \$_____.
102. What is the total amount of adjustments on Form 9940, Part I, Line 2g? (Round to the nearest dollar.) \$_____.
103. How does the Distribution Code Z on Kenneth's Form 1099-R affect their tax return?
- Kenneth must complete Form 5329 to claim an exception to the 10% penalty on early distributions because he is **not** age 59 1/2.
 - Kenneth must pay a 10% penalty on early distributions because he is **not** yet 59 1/2.
 - The payer has indicated that an exception to the 10% penalty on early distributions applies, and Kenneth does **not** need to complete Form 5329 to claim it.
 - The payer has indicated that an exception to the 10% penalty on early distributions applies, but Kenneth must **still** complete Form 5329 to claim it.
104. What is the amount of deductible contributions made to Martha's HSA in 2020?
- \$0
 - \$50
 - \$520
 - \$600



Irs 6744 Test Answers

**United States. Internal Revenue
Service**

A red circular graphic with a gradient, appearing as a partial circle or a thick curved line, located to the right of the United States Internal Revenue Service text.

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