

IRS

RTRP
Registered Tax Return Preparer Test



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Question: 1

Taxpayers living outside the U.S. and Puerto Rico and where taxpayer's business is outside the U.S. and Puerto Rico

- A. Three types of TIN's for Individuals
- B. Qualifying Relative Support Test
- C. Things to review on previous tax returns
- D. Automatic two-month extension granted to

Answer: D

Question: 2

Only the taxpayer with the highest AGI can treat the child a qualifying child

- A. Things to review on previous tax returns
- B. Tests that MUST be met to claim any dependency exemption
- C. Tiebreaker Rules:
Neither taxpayer is a parent of the child
- D. Tiebreaker Rules:
Both taxpayers are parents that do not file a joint return and child lived with each parent the amount of time.

Answer: C

Question: 3

- Under age 19 and younger than the taxpayer
- A full-time student under age 24 and younger than the taxpayer
- Any age if permanently and totally disabled at any time during the year.

- A. Qualifying child relationship test
- B. Qualifying Relative Tests
- C. Qualifying child age test
- D. Qualifying Child Tests

Answer: C

Question: 4

The child must be the taxpayer's son, daughter, stepson, stepdaughter, eligible foster child, legally adopted child, brother, sister, stepbrother, stepsister or a descendant of any of these individuals

- A. Substantial presence test
- B. Qualifying child relationship test
- C. Qualifying Child Support Test
- D. Green card test

Answer: B

Question: 5

- Social Security Number (SSN)
- Individual Taxpayer Identification Number (ITIN)
- Adoption Taxpayer Identification Number (ATIN)

- A. Five available filing statuses
- B. Automatic two-month extension granted to
- C. Tests that MUST be met to claim any dependency exemption
- D. Three types of TIN's for Individuals

Answer: D

Question: 6

- Gross Income is at least as much as the filing requirement for the individual's filing status and age
- OR
- The net earnings from self-employment are \$400 or more

- A. Filing Requirement factors for individuals
- B. Filing requirements for Self-Employed
- C. Qualifying Relative of Head of Household Eligibility
- D. Filing Requirements for Aliens

Answer: B

Question: 7

A non-U.S. citizen who doesn't not pass the green card test or the substantial presence test

- A. Nonresident Alien
- B. Resident Citizen
- C. Undocumented Alien
- D. Legal Alien

Answer: A

Question: 8

Met when an individual is granted the privilege of residing in the U.S. as an immigrant under the immigration laws

- A. Resident Alien
- B. Substantial Presence Test
- C. Green Card Test
- D. Qualifying Relative Gross Income Test

Answer: C

Question: 9

Which of the following is not an applicable adjustment to gross income?



- A. Tuition
- B. Alimony fee
- C. Groceries
- D. Self-employment tax

Answer: A

Question: 10

Retirement savings is also known as which of the following?



- A. Savings contribution
- B. Saver's credit
- C. Joint savings
- D. Maximum credit

Answer: B

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