

IRS RTRP

Registered Tax Return Preparer Test

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Latest Version: 6.0

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

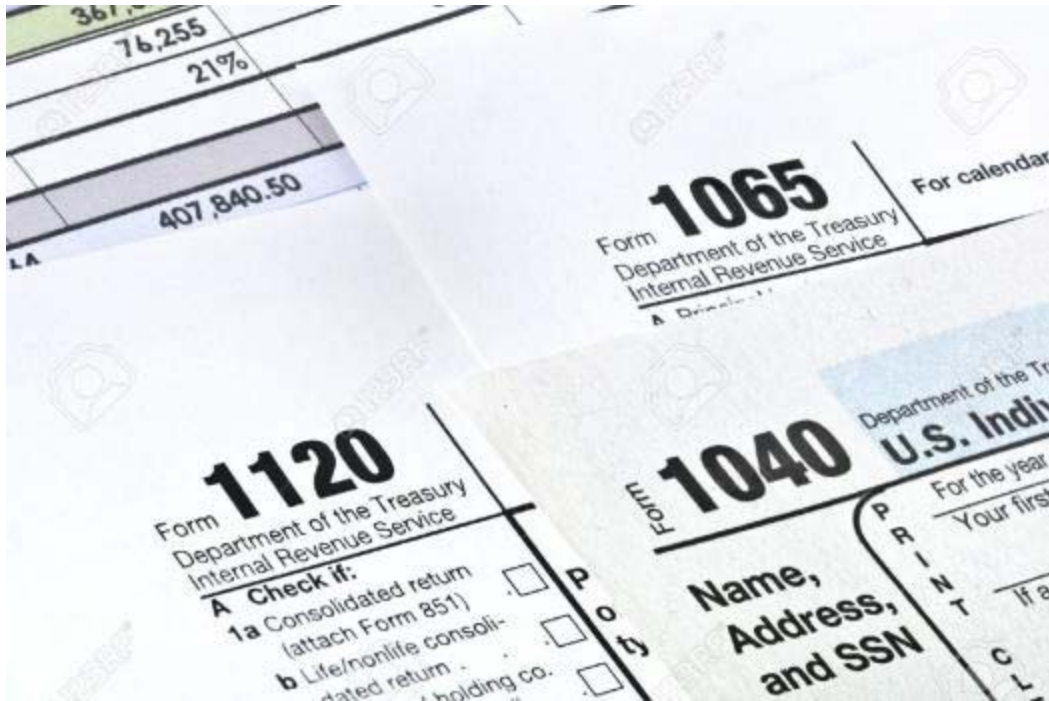
Met when an individual is granted the privilege of residing in the U.S. as an immigrant under the immigration laws

- 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?

The image shows a close-up of a tax form, specifically the 'Child 1' and 'Child 2' sections. The form contains several rows of questions with checkboxes for 'Yes' and 'No'. The text is somewhat blurry but legible. The questions appear to be related to child support and savings. The form is titled 'Child 1' and 'Child 2' at the top of each section. The questions are numbered 1 through 4. The checkboxes are arranged in columns. The form is a standard UK Self Assessment form.

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

Answer: B

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