



4491W

VITA/TCE Problems and Exercises

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2014 RETURNS

EVERGREEN VERSION



Take your VITA/TCE training online at www.irs.gov (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. To access this publication, in the upper right hand corner of www.irs.gov, type in “Pub 4491X” in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type “volunteer alerts”, in the search field to access all tax alerts.

Volunteer Standards of Conduct

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 Training*, and sign 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 the form.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment or solicit donations for federal or state tax return preparation.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner’s site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization’s partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

TaxWise® is a copyrighted software program owned by CCH Small Firm Services (CCH). All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of CCH. The screen shots used in this publication—or any other screen shots from TaxWise® or its affiliated programs—may not be extracted, copied, or distributed without written approval from the IRS SPEC Office of Products, Systems, & Analysis.

Confidentiality Statement:

All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

Comprehensive Problems and Practice Exercises

This workbook is designed to assist you in gaining additional practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. For each course (basic, advanced, military, and international), there is a comprehensive problem designed to incorporate as many issues as possible that will be taught in that course. Additionally, there are other practice exercises designed to reinforce specific frequently occurring scenarios.

The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. This workbook can be used in a classroom setting or for self-study. It can be used to integrate the teaching of tax law and software tax preparation.

The *Publication 4491-W* is designed to be used with *Publication 4491* and **Link & Learn Taxes** lessons to provide practice problems.

Link & Learn Taxes, *linking volunteers to quality e-learning solutions*, is the web-based learning program providing online training in tax return preparation that is available on **irs.gov**. You can select the time and place for training; available 24 hours a day, and Link & Learn can be used in classroom training.

The **Practice Lab**, which is tax software integrated with **Link & Learn Taxes**, will connect you to **tax preparation software** (TaxWise® online). This will enable you to prepare returns using the practice scenarios in this publication.

To access the practice lab you will need a password, which you can receive from the IRS or your site coordinator. If you do not know the password, please contact your site coordinator or local IRS SPEC Relationship Manager.

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Parts I thru VI of **Form 13614-C, Interview/Intake and Quality Review Sheet** is completed by the taxpayer who visits the site. The completed form is to be used as a guide to ensure that all pertinent information is included on the return. (In a real-life situation you will review the information in (parts I through VI) with the taxpayer before completing the tax return.)

The **documents** that follow the interview notes include social security cards, information for direct deposit, income documents, and any other documents the taxpayer may bring.

All returns prepared at a VITA/TCE site must go through the quality review process. **Part VII of Form 13614-C** should be used to ensure that all critical elements are addressed. It is expected that each volunteer will ensure that a quality review is performed on each return prepared during the training process.

Notes for the Instructor

This workbook can be used in a classroom where the integrated method of instruction is used. After each section is taught, volunteers input the related parts of the comprehensive problem into the software program to give them immediate reinforcement of the tax law application and practice in using the tax return preparation software.

In a classroom where tax law and software applications are treated as two separate classes, the comprehensive problem can be used as the demonstration problem.

For each of the comprehensive problems and practice exercises, the issues, and the Form 1040 line number on which they are reported, are illustrated in Table 1 (shown later).

Notes for the Student

If you are participating in a volunteer training class, the facilitator will instruct you in the best use of this workbook.

For the volunteer who is using Link & Learn Taxes or utilizing self-study, the comprehensive problem and practice exercises will help ensure that the concepts have been learned correctly.

Notes on the Comprehensive Problems & Practice Exercises

Answers

The 2012 answers will be provided for you in the back of the book. Please consult the Publication 4491-X for answers for each current year.

Completing the Return

- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries and distributions from, grantors of, or transferors to a foreign trust.
- When completing Form 2106 EZ, Schedule C-EZ or Schedule C, unless otherwise noted, assume that the following apply: the business vehicle was placed in service on January 1 of the tax year; the figure for "Other" mileage is 10,000 miles; written records are available; and there is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To make the training experience as realistic as possible, complete the to be completed by Certified Volunteer Preparer section on page 1 of Form 13614-C for each practice return after all the return is completed.
- For all first time homebuyers repayments, assume that the taxpayer has paid only the minimum amount for each year since 2010.
- Box 4 (ss tax withheld) on all W-2 forms, and all SE forms, have amounts using 2012 software. Please allow the current year software to calculate these amounts when preparing future year returns.
- Presidential Election Campaign Fund removed from all problems.

Using Software in Training

This workbook is now evergreen, which means it will be updated every 2-3 years. The problems can be used from year to year. Remember to consult the current tax rates and schedules at www.irs.gov. Current year answers will be posted in the Publication 4491-X.

- While using software, be sure that the same defaults are established for all computers used in the training class.
- When completing the problems/exercises use Practice Lab or TaxWise training mode to ensure that the practice returns are not included in the return database for the software program. In this workbook, social security numbers (SSN) and employer identification numbers (EIN) begin with three unique digits, followed by X's. In TaxWise, replace the X's with the electronic filing identification number (EFIN). If in practice lab, replace the X's with the assigned user id numbers.
- When a phone number is requested on the main information screen, use the area code and prefix provided on the intake sheet followed by any four digits.
- On Schedule D, Social Security Benefits worksheet and any other form, CY stands for current tax year. PY stands for prior tax year. For example in TY2013, replace CY with 2013, PY1 with 2012, PY2 with 2011, etc.
- Replace "YS" with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does not require a tax return, on the main information screen check the box to indicate a return is not being prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For all problems with itemized deductions, please use Indiana as the state for calculating the sales tax deduction with no local tax added.
- For problems requesting that a Practitioner PIN personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to complete the PIN section.
- Most problems use the same routing numbers and account numbers.

Table 1 - Comprehensive Training Problems and Exercises - Basic

| Form 1040 Line | Exercise Chapter Subject | Beringer | Washington | Webster | Graham |
|-------------------|--|----------|------------|---------|---------|
| | | | | | |
| 1..5 | Filing Status | HH | S | MF J | MF J |
| 6c | Dependent Children | X | | | X |
| 6c | Dependent Others | X | | | X |
| 7 | W-2 | X | X | X | X |
| 8a | Taxable Interest | | X | X | X |
| 9a | Dividends | | X | | X |
| 10 | Taxable refund | | | | X |
| 11 | Alimony received | | | | |
| 13 | Capital Gains | | | | |
| 15b | IRA Distribution code G | | | | |
| 16b | IRA Distribution code 1 | | | | X |
| 19 | Unemployment Compensation | X | | | |
| 20b | Social Security Benefits | | | | X |
| 21 | Other Income (W2G) | | | X | X |
| 23 | Educator Expenses | | | X | X |
| 30 | Penalty on early withdrawals | | X | X | X |
| 31a | Alimony paid | | | | X |
| 33 | student loan deduction | X | | | X |
| 34 | Tuition and Fees | | | | |
| 40 | Standard deduction/itemized deductions | | | X | X |
| 48 | Child and Dependent care credit | | | | X |
| 49 | Education Credits | | X | | X |
| 50 | Retirement Savings Credit | X | | | X |
| 51 | Child Tax Credit | X | | | X |
| 58 | Additional tax on IRA, other qualified plans | | | | |
| 64a | EIC | X | | | X |
| 65 | Additional Child tax credit | X | | | X |
| 66 | Refundable education credit | | | | X |
| 74a | Direct Deposit | | X | X | X |
| 76 | Amount Owed | | | | |

Table 2 - Comprehensive Training Problems and Exercises - Advanced

| Form 1040 | Student Guide | Austin | Fleming | Sterling | Kent |
|-----------|--|--------|---------|----------|------|
| Line | Chapter Subject | | | | |
| 1..5 | Filing Status | MFS | HH | MFJ | MFJ |
| 39a | Taxpayer or Spouse Blind | | | | |
| 6c | Dependent Children | | X | | X |
| 6c | Dependent Others | | | X | X |
| 7 | W-2 | X | X | | X |
| 8a | Taxable Interest | | X | X | X |
| 9a | Dividends | X | | X | X |
| 10 | Taxable refund | | | | X |
| 11 | Alimony received | | X | | |
| 12 | Small Business (C-EZ) | | X | | X |
| 13 | Capital Gains | X | | X | X |
| 15b | IRA Distribution | X | | X | X |
| 16b | Pension | X | X | X | X |
| 17 | Rents/Royalties | | | | |
| 19 | Unemployment Compensation | | X | | X |
| 20b | Social Security Benefits | X | | X | X |
| 21 | Other Income (W2G) | | | | X |
| 23 | Educator Expenses | | | | |
| 27 | Self Employment deduction | | X | | X |
| 30 | Penalty on early withdrawals | | | | X |
| 31a | Alimony paid | | | | X |
| 32 | IRA Deduction | | | | X |
| 33 | student loan deduction | | | | X |
| 34 | Tuition and Fees | | | | |
| 40 | Standard deduction/itemized deductions | X | | | X |
| 47 | Foreign Tax Credit | | | X | X |
| 48 | Child and Dependent care credit | | | | X |
| 49 | Education Credits | | | | X |
| 50 | retirement Savings credit | | | | |
| 51 | Child Tax Credit | | X | | X |
| 52 | Residential Energy Credits | | | | X |
| 56 | Self Employment Tax | | X | | X |
| 57 | Unreported Social Security and Medicare tax | | | | |
| 58 | Additional tax on IRA, other qualified plans | | | | |
| 59b | First Time Homebuyers Repayment | X | | | |
| 64a | EIC | | X | | |
| 65 | Additional Child tax credit | | | | |
| 66 | Refundable education credit | | | | X |
| 74a | Direct Deposit | X | | | X |
| 76 | Amount Owed | | | | |

Table 3 - Comprehensive Training Problems and Exercises - Military & International

| Form 1040 | Student Guide | Woods | Brooks | Lincoln | Sunny |
|-----------|--|-------|--------|---------|-------|
| Exercise | | | | | |
| Line | Chapter Subject | | | | |
| 1..5 | Filing Status | MFJ | MFJ | MFJ | MFJ |
| 6c | Dependent Children | X | X | X | X |
| 6c | Dependent Others | | | | |
| 7 | W-2 | X | X | X | X |
| 8a | Taxable Interest | | X | | X |
| 9a | Dividends | | | | |
| 10 | Taxable refund | | | | |
| 11 | Alimony received | | | | |
| 12 | Small Business (C-EZ) | | | | |
| 13 | Capital Gains | X | X | | |
| 15b | IRA Distribution | | | | |
| 16b | Pension | | | | |
| 17 | Rents/Royalties | | X | | |
| 19 | Unemployment Compensation | | | | |
| 20b | Social Security Benefits | | | | |
| 21 | Other Income (Foreign Earned Income Exclusion) | | | | X |
| 23 | Educator Expenses | | | | |
| 24 | Reservist business expenses | | X | | |
| 26 | Moving Expenses | | X | | |
| 27 | Self Employment deduction | | | | |
| 30 | Penalty on early withdrawals | | | | |
| 31a | Alimony paid | | | | |
| 32 | IRA Deduction | X | X | | |
| 33 | student loan deduction | | | | |
| 34 | Tuition and Fees | | | | |
| 40 | Standard deduction/itemized deductions | | X | | |
| 47 | Foreign Tax Credit | | | X | |
| 48 | Child and Dependent care credit | | X | | X |
| 49 | Education Credits | | X | X | |
| 50 | retirement Savings credit | | X | | X |
| 51 | Child Tax Credit | X | X | | X |
| 52 | Residential Energy Credits | | | | |
| 56 | Self Employment Tax | | | | |
| 57 | Unreported Social Security and Medicare tax | | | | |
| 58 | Additional tax on IRA, other qualified plans | | | | |
| 59b | First Time Homebuyers Repayment | | | | |
| 64a | EIC | | X | | |
| 65 | Additional Child tax credit | X | X | | X |
| 66 | Refundable education credit | | | | |
| 74a | Direct Deposit | | | | |
| 76 | Amount Owed | | | | |

Quality Return Process

An accurate return is the most important aspect of providing quality service to the taxpayer; it establishes credibility and integrity in the program and the volunteer who prepared the return. Throughout the training material you were introduced to the major components of the VITA/TCE return preparation process including:

- Understanding and applying tax law
- Screening and interviewing taxpayers
- Using references, resources, and tools
- Conducting quality reviews

The problems and exercises in this workbook will provide you an opportunity to: apply the tax law knowledge you gained in your training course; apply the screening and interview information on the *Intake and Interview Sheet*; use your references, resources, and tools; and be able to conduct a quality review of the returns that you have prepared.

We anticipate that completion of the applicable problems and exercises in this workbook will be a valuable aid to you in achieving the goal of preparing accurate tax returns at your VITA/TCE sites.

We welcome your comments for improving these materials and the VITA/TCE programs. You may follow the evaluation procedures on Link and Learn Taxes or e-mail your comments to partner@IRS.gov.

Table of Contents

| | |
|---|-----|
| Introduction | 1 |
| Basic Course | |
| Exercise 1—Beringer | 7 |
| Exercise 2—Washington | 12 |
| Exercise 3—Webster | 17 |
| Comprehensive Problem A—Graham | 24 |
| Advanced Course | |
| Exercise 4—Austin | 35 |
| Exercise 5—Fleming | 41 |
| Exercise 6—Sterling | 49 |
| Comprehensive Problem B—Kent | 56 |
| Military Course | |
| Exercise 7—Woods | 73 |
| Comprehensive Problem C—Brooks | 78 |
| International Course | |
| Exercise 8—Lincoln | 87 |
| Comprehensive Problem D—Surry | 92 |
| 2012 Answers | |
| Exercise 1—Beringer | 97 |
| Exercise 2—Washington | 103 |
| Exercise 3—Webster | 107 |
| Basic Comprehensive—Graham | 110 |
| Exercise 4—Austin | 119 |
| Exercise 5—Fleming | 122 |
| Exercise 6—Sterling | 128 |
| Advanced Comprehensive—Kent | 133 |
| Exercise 7—Woods | 151 |
| Military Comprehensive—Brooks | 160 |
| Exercise 8—Lincoln | 173 |
| International Comprehensive—Surry | 182 |

Exercise 1 – Beringer Intake and Interview Sheet, page 1 of 2

| | | |
|---------------------------------------|---|-------------------------|
| Form 13614-C (October 2013) | Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet | OMB Number 1545-1964 |
|---------------------------------------|---|-------------------------|

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

| | | | |
|---|------------------------------------|--|---|
| 1. Your first name Sheryl | M.I. | Last name Beringer | Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Your spouse's first name | M.I. | Last name | Is your spouse a U.S. citizen <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Mailing address 1717 Tudor Ave. | Apt # | City Your City | State YS |
| 4. Contact information Telephone number(s) 704-555-XXXX | Email address | | |
| 5. Your Date of Birth 12/18/1963 | 6. Your job title Sales Manager | 7. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 8. Your spouse's Date of Birth | 9. Your spouse's job title | 10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 11. Can anyone claim you or your spouse on their tax return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure | | | |
| 12. Have you or your spouse a. Been a victim of identity theft <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No b. Adopted a child <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you:
 Single Married Divorced or Legally Separated Widowed
 Did you live with your spouse during any part of the last six months of 2013? Yes No
 Date of final decree or separate maintenance agreement 01/01/2009

2. List the names below of:
 • **everyone** who lived with you last year (other than you or your spouse)
 • **anyone** you supported but did not live with you last year

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of U.S., Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|--|---|---|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) | |
| (a) Artis Johnson | 12/23/00 | (c) Son | (d) 12 | (e) Yes | (f) Yes | (g) S | (h) No | (i) No | | | | | |
| Courtney Johnson | 03/01/99 | Daughter | 12 | Yes | Yes | S | No | No | | | | | |
| Monica Jesse | 05/09/34 | Mother | 12 | Yes | Yes | S | No | No | | | | | |
| Willie Cash | 10/23/61 | Friend | 8 | Yes | Yes | S | No | No | | | | | |

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.
 To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205**

Exercise 1 – Beringer Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|--|-------------------------------------|--------------------------|---|
| Part III – Income – Last Year, Did You (or Your Spouse) Receive | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

| | | | |
|---|-------------------------------------|--------------------------|--|
| Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part V – Life Events – Last Year, Did You (or Your Spouse) | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

| | | |
|---|---|---|
| If you are due a refund, would you like | | |
| Direct deposit | To purchase U.S. Savings Bonds | To split your refund between different accounts |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home None Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Interview Notes – Beringer

- Sheryl has two children, Courtney and Artis Johnson, who live with her full time. She has been divorced since 2009. She paid all the household expenses and provided all of her children's support.
- Sheryl's mother, Monica Jesse, also lives with her full time and Sheryl provides over half of her support. Monica's only income is from Social Security and a small amount of bank interest. She spends her SSA benefits on her medical expenses and does not contribute to the household expenses.
- Taxpayer did not qualify for the premium tax credit and taxpayer and dependents had minimum essential coverage all year.
- If there is a refund, she wants direct deposit. If she has a balance due, she will pay by check.
- Sheryl is repaying a student loan and received a statement from the lending institution showing that she had paid \$395.67 in interest last year.
- Sheryl's friend, Willie Cash, lost his home and moved in with her April 18, of the tax year. He does not have any income and is currently looking for work. Sheryl would like to claim Willie as a dependent.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

| | |
|--|----------------------|
| Sheryl Beringer 1717 Tudor Ave Your City, State, and ZIP Code | 1234 15-000000000 |
| PAY TO THE ORDER OF | \$ |
| | DOLLARS |
| Clayton National Bank & Trust City, State, and ZIP Code | |
| For | |
| :062005690 :00578965542 | 1234 |

| | | | | | |
|--|----------------------------|---|---------------------|--|---------------------|
| | | a Employee's social security number 031-XX-XXXX | | | |
| b Employer identification number (EIN) 11-0XXXXXX | | 1 Wages, tips, other compensation \$35,229.43 | | 2 Federal income tax withheld \$1,025.90 | |
| c Employer's name, address, and ZIP code WASHINGTON ASSOCIATES INC. 1429 Bond Circle Charlotte, NC 28215 | | 3 Social security wages \$36,429.43 | | 4 Social security tax withheld \$1,530.04 | |
| | | 5 Medicare wages and tips \$36,429.43 | | 6 Medicare tax withheld \$528.23 | |
| | | 7 Social security tips | | 8 Allocated tips | |
| d Control number | | 9 | | 10 Dependent care benefits | |
| e Employee's first name and initial Last name Sheryl Beringer 1717 Tudor Avenue Your City, State and Zip Code | | 11 Non-qualified plan | | 12a See instructions for box 12 d 1,200 | |
| | | <input type="checkbox"/> Salary <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Disability pay | | 12b | |
| | | 14 Other | | 12c | |
| | | | | 12d | |
| f Employee's address and ZIP code | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax |
| YS | 34-5789123 | \$35,229.43 | \$360.00 | | |
| | | | | | |

| | | | | | | | |
|--|--|--|------------------------------|------------------------------------|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. EMPLOYMENT SECURITY COMMISSION 10 Warren Avenue Greensboro, NC 27401 | | 1 Unemployment compensation \$ 2,400.00 | | Form 1099-G | | Certain Government Payments Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| PAYER'S federal identification number 20-3XXXXXX | | 2 State or local income tax refunds, credits, or offsets \$ | | | | | |
| RECIPIENT'S identification number 031-XX-XXXX | | 4 Federal income tax withheld \$ 240.00 | | 5 ATA/RTAA payments \$ | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| RECIPIENT'S name Sheryl Beringer | | 6 Taxable grants \$ | | 7 Agriculture payments \$ | | | |
| Street address (including apt. no.) 1717 Tudor Ave City, state, and ZIP code Your City, State and ZIP Code | | 8 If checked, box 2 is trade or business income <input type="checkbox"/> | | 9 Market gain \$ | | | |
| Account number (see instructions) | | 10a State | 10b State identification no. | 11 State income tax withheld \$ | | | |

Form **13614-C** (October 2013) Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

1. Your first name Windsor M.I. B Last name Washington Are you a U.S. citizen Yes No

2. Your spouse's first name M.I. Last name Is your spouse a U.S. citizen Yes No

3. Mailing address 200 Sister's Lane Apt # City Your City State YS ZIP code Your Zip

4. Contact information Telephone number(s) Email address

5. Your Date of Birth 04/16/1972 6. Your job title Clerk 7. Last year, were you: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No

8. Your spouse's Date of Birth 9. Your spouse's job title 10. Last year, was your spouse: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return Yes No 12. Have you or your spouse a. Been a victim of identity theft Yes No b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you: Single Married Divorced or Legally Separated Widowed Did you live with your spouse during any part of the last six months of 2013? Yes No

2. List the names below of: anyone you supported but did not live with you last year (other than you or your spouse) Date of final decree or separate maintenance agreement _____

If additional space is needed check here and list on page 4

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example, son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|---|--|---|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of income? (yes/no) | Did this person have more than \$3900 of support for this person? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) | |
| (a) Montel Jesse Scott | (b) 01/10/02 | (c) Son | (d) 2 | (e) Yes | (f) Yes | (g) S | (h) No | (i) No | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

Exercise 2 – Washington Intake and Interview Sheet, page 2 of 2

Page 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|--|-------------------------------------|--------------------------|---|
| Part III – Income – Last Year, Did You (or Your Spouse) Receive | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? _____ IRA (A) _____ Roth IRA (B) _____ 401K (B) _____ Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part V – Life Events – Last Year, Did You (or Your Spouse) | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

| | | | |
|---|--|--------------------------------|--|
| Part VI – Additional Information and Questions Related to the Preparation of Your Return | | | |
| Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) | | | |
| Check here if you, or your spouse if filing jointly, want \$3 to go to this fund <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse | | | |
| If you are due a refund, would you like | | | |
| Direct deposit | | To purchase U.S. Savings Bonds | |
| To split your refund between different accounts | | | |
| <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home NONE Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Windsor Washington
200 Sisters Lane
Your City, State, and ZIP Code

1234
15-000000000

PAY TO THE
ORDER OF _____ \$ _____

_____ DOLLARS

ASP Credit Union
City, State, and ZIP Code

For _____

|:062005690 |:00578965542 1234

Interview Notes – Washington

- Windsor is single and pays child support for his son Montel.
- Windsor’s son, Montel, lives with his mother, Angie Scott 10 months out of the year.
- Windsor did not itemize deductions last year.
- Windsor tells you that he is working towards his bachelor’s degree in Computer Information Systems. He is in his second year, and he is not a convicted felon. He has never claimed an education credit before. He also was a full time student last year. He paid \$5,000 in tuition and fees to Walker University at 50 Walker Drive, Your City, State, and Zip. The EIN of the University is 15-9XXXXXX.
- If Windsor is due a refund, he wants his refund to be direct deposited in his checking account. If he has a balance due, he will mail in his payment.
- Taxpayer did not qualify for the premium tax credit and taxpayer and dependent had minimum essential coverage all year.

Note: To ensure accuracy of the taxpayer’s return the certified volunteer should review and complete applicable sections of the Form 13614-C.

| | | | | | |
|---|--|---|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. ASP Credit Union 210 Toni Parkway Charlotte, NC 28269 | | Payer's RTN (optional) | | Interest Income | |
| | | 1 Interest income \$ 82.77 | | | |
| | | 2 Early withdrawal penalty \$ 22.00 | | | |
| PAYER'S federal identification number 15-8XXXXXX | RECIPIENT'S identification number 121-XX-XXXX | 3 Interest on U.S. Savings Bonds and Treas. obligations \$ | | Form 1099-INT | |
| RECIPIENT'S name Windsor Washington | | 4 Federal income tax withheld \$ | | 5 Investment expenses \$ | |
| Street address (including apt. no.) 200 Sisters Lane | | 6 Foreign tax paid \$ | | 7 Foreign country or U.S. possession | |
| City, state, and ZIP code Your City, State and Zip Code | | 8 Tax-exempt interest \$ | | 9 Specified private activity bond interest \$ | |
| Account number (see instructions) | | 10 Tax-exempt bond CUSIP no. | | 11 State 12 State identification no. 13 State tax withheld \$ | |

| | | | | | |
|---|--|---|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. A&P Financial Services 1513 Wendy Bagwell Parkway Your City, State and Zip Code | | 1a Total ordinary dividends \$ 71.50 | | Dividends and Distributions | |
| | | 1b Qualified dividends \$ 71.50 | | | |
| | | 2a Total capital gain distr. \$ | | 2b Unrecap. Sec. 1250 gain \$ | |
| PAYER'S federal identification number 15-9XXXXXX | RECIPIENT'S identification number 121-XX-XXXX | 2c Section 1202 gain \$ | | 2d Collectibles (28%) gain \$ | |
| RECIPIENT'S name Windsor Washington | | 3 Nondividend distributions \$ 8.45 | | 4 Federal income tax withheld \$ | |
| Street address (including apt. no.) 200 Amber Place | | 6 Foreign tax paid \$ | | 7 Foreign country or U.S. possession | |
| City, state, and ZIP code Your City, State, and Zip | | 8 Cash liquidation distributions \$ | | 9 Noncash liquidation distributions \$ | |
| Account number (see instructions) | | 10 Exempt-interest dividends \$ | | 11 Specified private activity bond interest dividends \$ | |
| | | 12 State 13 State identification no. | | 14 State tax withheld \$ | |

| | | | | | | |
|---|-----------------------------------|--|----------------------------|--|----------------------------|-------------------------|
| | | a Employee's social security number 121-XX-XXXX | | | | |
| b Employer identification number (EIN) 15-7XXXXXX | | 1 Wages, tips, other compensation \$19,980.90 | | 2 Federal income tax withheld \$2,997.14 | | |
| c Employer's name, address, and ZIP code KAIZI TECHNOLOGY, INC. 1030 Redmond Way Mount Pleasant, SC 29464 | | 3 Social security wages \$19,980.90 | | 4 Social security tax withheld \$839.20 | | |
| | | 5 Medicare wages and tips \$19,980.90 | | 6 Medicare tax withheld \$289.72 | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial | | 11 Nonqualified plans | | 12a See instructions for box 12 | | |
| Last name | | Sum | | 12b | | |
| WINDSOR WASHINGTON 200 Sisters Lane Your City, State and Zip Code | | 13 <input type="checkbox"/> <small>Secretary employee</small> <input type="checkbox"/> <small>Retirement plan</small> <input type="checkbox"/> <small>Third-party ack</small> | | 12c | | |
| | | 14 Other | | 12d | | |
| | | | | | | |
| f Employee's address and ZIP code | | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| YS | 59-9871235 | \$19,980.90 | \$1,998.25 | | | |
| | | | | | | |

| | | |
|---------------------------------------|---|-------------------------|
| Form 13614-C (October 2013) | Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet | OMB Number 1545-1964 |
|---------------------------------------|---|-------------------------|

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

| | | | |
|--|---------------|----------------------|--|
| 1. Your first name Anthony | M.I. | Last name Webster | Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Your spouse's first name Courtney | M.I. O | Last name Webster | Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Mailing address 919 N Darron Avenue | Apt # | City Your City | State YS |
| 4. Contact information Telephone number(s) 215-549-XXXX | Email address | | |

5. Your Date of Birth
06/09/1964

6. Your job title
General Contractor

7. Last year, were you:
 a. Full time student Yes No
 b. Totally and permanently disabled Yes No
 c. Legally blind Yes No

8. Your spouse's Date of Birth
06/18/1967

9. Your spouse's job title
Teacher

10. Last year, was your spouse:
 a. Full time student Yes No
 b. Totally and permanently disabled Yes No
 c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return Yes No

12. Have you or your spouse
 a. Been a victim of identity theft Yes No
 b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you:
 Single
 Married
 Divorced or Legally Separated
 Widowed

Did you live with your spouse during any part of the last six months of 2013? Yes No

Date of final decree or separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:
 • anyone who lived with you last year (other than you or your spouse)
 • anyone you supported but did not live with you last year

If additional space is needed check here and list on page 4

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|---|---|---|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of income? (yes/no) | Did this person have more than \$3900 support for this person? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.
 To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205**

Exercise 3 – Webster Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|-----|----|--------|---|
|-----|----|--------|---|

Part III – Income – Last Year, Did You (or Your Spouse) Receive

- | | | | |
|-------------------------------------|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify <u>Lotto</u> |

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <u> </u> IRA (A) <u> </u> Roth IRA (B) <u> </u> 401K (B) <u> </u> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

Part V – Life Events – Last Year, Did You (or Your Spouse)

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? <u> </u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? <u> </u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <u> </u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

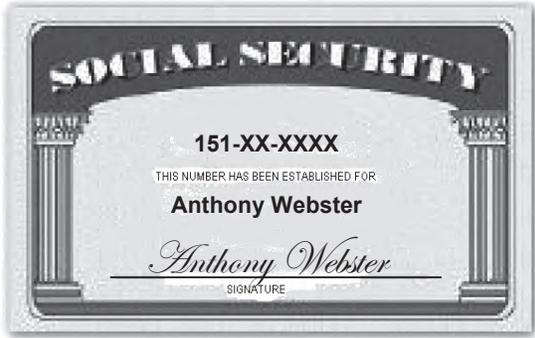
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

If you are due a refund, would you like

| | | |
|---|---|---|
| Direct deposit | To purchase U.S. Savings Bonds | To split your refund between different accounts |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

- Other than English, what language is spoken in your home NONE Prefer not to answer
- Are you or a member of your household considered disabled Yes No Prefer not to answer



Anthony Webster
Courtney Webster
919 N. Darron Ave.
Your City, State and ZIP Code

1234
15-000000000

PAY TO THE ORDER OF _____ \$ _____

_____ DOLLARS

YORK NATIONAL BANK
Rochester, NY 14603

For _____

|:062005690 |:00578965542 1234

Interview Notes – Webster

- Anthony and Courtney married last year. Courtney has not filed a name change form with the Social Security Administration.
- Courtney paid \$385 for school supplies for the year, and wasn't reimbursed. She is a full time fifth grade teacher.
- They would like to handle any refund or payment electronically.
- Anthony won \$25 in the second chance lottery and \$100 playing the slot machines in Atlantic City. He isn't sure if he has to include it on his tax return.
- The Websters itemized deductions last year and received a state refund of \$580. Their itemized deductions totaled \$12,800. The amount from last year's Schedule A, line 5a (income taxes) was \$762, and line 5b (general sales tax) was \$275. The taxable income was \$6,767.
- Taxpayer did not qualify for the premium tax credit and both taxpayers had minimum essential coverage all year.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

| | | | | | |
|---|-----------------------------------|--|----------------------------|---|----------------------------|
| | | a Employee's social security number 151-XX-XXXX | | | |
| b Employer identification number (EIN) 11-5XXXXX | | 1 Wages, tips, other compensation \$40,990.65 | | 2 Federal income tax withheld \$4,100.00 | |
| c Employer's name, address, and ZIP code AW CONTRACTING SERVICES 643 Sinclair St. Evansville, IN 47715 | | 3 Social security wages \$40,990.65 | | 4 Social security tax withheld \$1,721.61 | |
| | | 5 Medicare wages and tips \$40,990.65 | | 6 Medicare tax withheld \$594.36 | |
| | | 7 Social security tips | | 8 Allocated tips | |
| d Control number | | 9 | | 10 Dependent care benefits | |
| e Employee's first name and initial Last name Suffix ANTHONY WEBSTER 919 N. Darron Ave. Your City, State and ZIP Code | | 11 Non-qualified plans | | 12a See instructions for box 12 | |
| | | 13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | 12b | |
| | | 14 Other | | 12c | |
| | | | | 12d | |
| f Employee's address and ZIP code | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax |
| YS | 99-5678245 | \$40,990.65 | \$2,450 | | |
| | | | | | |

| | | | | | |
|---|-----------------------------------|--|----------------------------|---|----------------------------|
| | | a Employee's social security number 152-XX-XXXX | | | |
| b Employer identification number (EIN) 11-6XXXXX | | 1 Wages, tips, other compensation \$11,250.40 | | 2 Federal income tax withheld \$1087.05 | |
| c Employer's name, address, and ZIP code Southside Elementary School 12 Pembroke Street Evansville, IN 47715 | | 3 Social security wages \$11,250.40 | | 4 Social security tax withheld \$472.50 | |
| | | 5 Medicare wages and tips \$11,250.40 | | 6 Medicare tax withheld \$163.13 | |
| | | 7 Social security tips | | 8 Allocated tips | |
| d Control number | | 9 | | 10 Dependent care benefits | |
| e Employee's first name and initial Last name Suffix Courtney Webster 919 N. Darren Ave Your City, State and ZIP Code | | 11 Non-qualified plans | | 12a See instructions for box 12 | |
| | | 13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | 12b | |
| | | 14 Other | | 12c | |
| | | | | 12d | |
| f Employee's address and ZIP code | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax |
| YS | 36-5667845 | \$11,250.40 | \$388.21 | | |
| | | | | | |

| | | | | | |
|---|--|---|--|-----------------------------|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Hampton First National Bank 200 N. Andrea Blvd Evansville, IN 47715 | | Payer's RTN (optional) | Form 1099-INT | | Interest Income |
| | | 1 Interest income \$ 777.70 | | | |
| | | 2 Early withdrawal penalty \$ 78.00 | | | |
| PAYER'S federal identification number 11-7XXXXXX | RECIPIENT'S identification number 151-XX-XXXX | 3 Interest on U.S. Savings Bonds and Treas. obligations \$ | | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name Anthony Webster | | 4 Federal income tax withheld \$ 35.56 | 5 Investment expenses \$ | | |
| Street address (including apt. no.) 919 N. Darron Ave. | | 6 Foreign tax paid \$ | 7 Foreign country or U.S. possession | | |
| City, state, and ZIP code Your City, State and Zip Code | | 8 Tax-exempt interest \$ | 9 Specified private activity bond interest \$ | | |
| Account number (see instructions) | | 10 Tax-exempt bond CUSIP no. | 11 State | 12 State identification no. | |
| | | | | 13 State tax withheld \$ | |

All of the following are unreimbursed expenses for the Websters:

| | |
|--|-----------|
| Medical insurance | \$2,520 |
| Medical travel | 600 miles |
| Dental bills | \$375 |
| Vitamins | \$65 |
| New glasses | \$255 |
| Prescription drugs | \$635 |
| Teeth whitening products | \$110 |
| Tithes & Offerings listed on Statement from his church | \$4,550 |
| Donation to the Presidential Election Campaign Fund | \$1,800 |
| Mortgage late payment charge | \$95 |
| Home mortgage interest | \$3,500 |
| Car loan interest | \$1,430 |
| City real estate tax | \$650 |
| County real estate tax | \$1,765 |
| Cash donation to United Way (no written documentation) | \$75 |
| Personal property taxes (value based) | \$495 |
| Gambling losses | \$2,015 |

Problem A – Graham Intake and Interview Sheet, page 1 of 2

Form **13614-C** (October 2013) Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet OMB Number 1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

1. Your first name: Sean M.I. S Last name: Graham Are you a U.S. citizen: Yes No

2. Your spouse's first name: Stacey M.I. A Last name: Graham Is your spouse a U.S. citizen: Yes No

3. Mailing address: 2621 Washington Street Apt # City Your ZIP code Your City ZIP code

4. Contact information: Telephone number(s) 404 555-XXXX Email address

5. Your Date of Birth: 11/05/1950 Your job title: Retired 7. Last year, were you: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No

8. Your spouse's Date of Birth: 07/22/1957 Your spouse's job title: Teacher 10. Last year, was your spouse: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return Yes No

12. Have you or your spouse: a. Been a victim of identity theft Yes No b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you: Single Married Divorced or Legally Separated Widowed Did you live with your spouse during any part of the last six months of 2013? Yes No

Date of final decree or separate maintenance agreement _____
 Year of spouse's death _____

2. List the names below of:
 • **everyone** who lived with you last year (other than you or your spouse)
 • **anyone** you supported but did not live with you last year

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example, son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of U.S., Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|--|---|---|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of their own support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no) |
| (a) Joshua Graham | (b) 06/08/01 | (c) Son | (d) 12 | (e) Yes | (f) Yes | (g) S | (h) No | (i) No | Did this person provide more than \$3900 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
| Jeremy Graham | 08/11/94 | Son | 12 | Yes | Yes | S | Yes | No | | | | |
| Gail Forsyth | 07/17/1939 | Parent | 12 | Yes | Yes | S | No | No | | | | |

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.vol@irs.gov or call toll free 1-877-330-1205

Problem A – Graham Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|--|-------------------------------------|-------------------------------------|--|
| Part III – Income – Last Year, Did You (or Your Spouse) Receive | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify <u>gambling</u> |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <u>IRA</u> (A) Roth IRA (B) <u>401K</u> (B) <input checked="" type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part V – Life Events – Last Year, Did You (or Your Spouse) | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

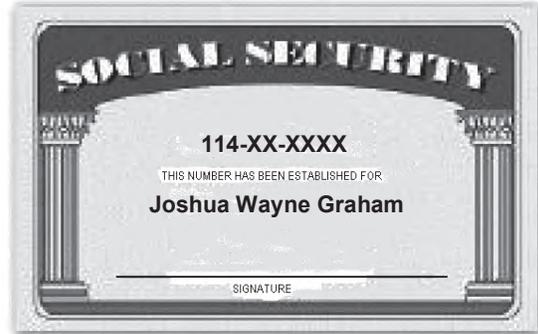
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

| | | |
|---|---|---|
| If you are due a refund, would you like | | |
| Direct deposit | To purchase U.S. Savings Bonds | To split your refund between different accounts |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home NONE Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



| | |
|--|---------------|
| Sean S. Graham Stacey A. Graham 2621 Washington Street Your City, State, and ZIP Code | 3298 |
| PAY TO THE ORDER OF | _____ \$ |
| | _____ DOLLARS |
| GUILFORD NATIONAL BANK New York, NY 10001 | |
| : 322070239 :0020204523456 | 3298 |

Interview Notes – Graham

- They want to file a joint return.
- Stacey is a ninth grade teacher.
- Stacey's mother, Gail Forsyth, lived with Sean and Stacey for the entire year. Gail's entire income consists of \$2,500 earned as a teacher's aide, \$360 in interest, and \$4,200 in social security benefits. Sean and Stacey provided more than half of Gail's total support. She is a U.S. citizen, widowed.
- Their son, Jeremy, attends college. He is in his first year, and he has not been convicted on any felony charges.
- If Sean and Stacey are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

Line 7—Wages

| | | | | | |
|--|--|--|--|----------------------------|---------------------|
| a Employee's social security number 112-XX-XXXX | | | | | |
| b Employer identification number (EIN) 21-0XXXXXX | | 1 Wages, tips, other compensation \$33,990.65 | 2 Federal income tax withheld \$7,198.13 | | |
| c Employer's name, address, and ZIP code CAMDEN SCHOOL DISTRICT 1212 Forest Ave Kirkwood, MO 63122 | | 3 Social security wages \$35,290.65 | 4 Social security tax withheld \$2,188.02 | | |
| | | 5 Medicare wages and tips \$35,290.65 | 6 Medicare tax withheld \$511.71 | | |
| | | 7 Social security tips | 8 Allocated tips | | |
| | | 9 | 10 Dependent care benefits | | |
| d Control number | | | | | |
| e Employee's first name and initial Last name STACEY GRAHAM 2621 Washington Street Your City, State and ZIP Code | | 11 Nonqualified plans | 12a See instructions for box 12 DD \$1,098.75 | | |
| f Employee's address and ZIP code | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> | 12b E \$1,300.00 | | |
| | | 14 Other | 12c | | |
| | | | 12d | | |
| 15 State YS | Employer's state ID number 99-5678245 | 16 State wages, tips, etc. \$33,990.65 | 17 State income tax \$3,400 | 18 Local wages, tips, etc. | 19 Local income tax |
| | | | | 20 Locality name | |

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.

| | | | | | |
|--|---|--|---|----------------------------|---------------------|
| a Employee's social security number 111-XX-XXXX | | | | | |
| b Employer identification number (EIN) 21-1XXXXXX | | 1 Wages, tips, other compensation \$1,825 | 2 Federal income tax withheld \$0 | | |
| c Employer's name, address, and ZIP code UMBA Institute 110 Brandon Place Your City, State and Zip Code | | 3 Social security wages \$1,825 | 4 Social security tax withheld \$76.65 | | |
| | | 5 Medicare wages and tips \$1,825 | 6 Medicare tax withheld \$26.46 | | |
| | | 7 Social security tips | 8 Allocated tips | | |
| | | 9 | 10 Dependent care benefits | | |
| d Control number | | | | | |
| e Employee's first name and initial Last name Sean Graham 2621 Washington Street Your City, State and ZIP Code | | 11 Nonqualified plans | 12a See instructions for box 12 | | |
| f Employee's address and ZIP code | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> | 12b | | |
| | | 14 Other | 12c | | |
| | | | 12d | | |
| 15 State YS | Employer's state ID number 11-987265 | 16 State wages, tips, etc. \$1,825.00 | 17 State income tax \$175.10 | 18 Local wages, tips, etc. | 19 Local income tax |
| | | | | 20 Locality name | |

Line 8—Interest

| | | | | | |
|---|--|---|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. BERINGER FEDERAL CREDIT UNION 123 Cherryville Blvd. Hartford, CT 06101 | | Payer's RTN (optional) | | Interest Income | |
| | | 1 Interest income \$ 226.82 | | | |
| | | 2 Early withdrawal penalty \$ 55.00 | | | |
| PAYER'S federal identification number 10-6XXXXXX | | RECIPIENT'S identification number 112-XX-XXXX | | Form 1099-INT | |
| RECIPIENT'S name Stacey Graham | | 3 Interest on U.S. Savings Bonds and Treas. obligations \$ | | | |
| Street address (including apt. no.) 2621 Washington Street | | 4 Federal income tax withheld \$ 47.56 | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| City, state, and ZIP code Your City, State and ZIP Code | | 5 Investment expenses \$ | | | |
| Account number (see instructions) | | 6 Foreign tax paid \$ | | | |
| | | 7 Foreign country or U.S. possession | | | |
| | | 8 Tax-exempt interest \$ | | 9 Specified private activity bond interest \$ | |
| | | 10 Tax-exempt bond CUSIP no. | | 11 State 12 State identification no. | |
| | | | | 13 State tax withheld \$ | |

Line 9—Dividends

| | | | | | |
|--|--|--|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. C.A.S.H. FINANCIAL INC. 123 Money Circle Bangor, ME 04401 | | 1a Total ordinary dividends \$ 189.87 | | Dividends and Distributions | |
| | | 1b Qualified dividends \$ 189.87 | | | |
| | | Form 1099-DIV | | | |
| PAYER'S federal identification number 21-3XXXXXX | | RECIPIENT'S identification number 111-XX-XXXX | | Copy B For Recipient | |
| RECIPIENT'S name SEAN GRAHAM | | 2a Total capital gain distr. \$ | | | |
| Street address (including apt. no.) 2621 Washington Street | | 2b Unrecap. Sec. 1250 gain \$ | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| City, state, and ZIP code Your City, State and ZIP Code | | 2c Section 1202 gain \$ | | | |
| Account number (see instructions) | | 2d Collectibles (28%) gain \$ | | | |
| | | 3 Nondividend distributions \$ | | | |
| | | 4 Federal income tax withheld \$ | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| | | 5 Investment expenses \$ | | | |
| | | 6 Foreign tax paid \$ | | | |
| | | 7 Foreign country or U.S. possession | | | |
| | | 8 Cash liquidation distributions \$ | | 9 Noncash liquidation distributions \$ | |
| | | 10 Exempt-interest dividends \$ | | 11 Specified private activity bond interest dividends \$ | |
| | | 12 State 13 State identification no. | | 14 State tax withheld \$ | |

Line 10—Taxable Refunds

Sean and Stacey did not itemize their taxes last year but received a refund from the state department of revenue in the amount of \$540. They want to know if it is taxable.

Line 16—Pensions and Annuities

| | | | | | |
|---|--|--|--|---|---|
| PAYER'S name, street address, city, state, and ZIP code Butler Logistics 519 Tabernacle Drive Columbus, OH 43216 | | 1 Gross distribution \$ 12,500.00 | | Form 1099-R | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| | | 2a Taxable amount \$ 12,500 | | | |
| PAYER'S federal identification number 20-2XXXXXX | | RECIPIENT'S identification number 111-XX-XXXX | | 2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> | |
| RECIPIENT'S name SEAN GRAHAM | | 3 Capital gain (included in box 2a) \$ | | 4 Federal income tax withheld \$ 1,250.00 | |
| Street address (including apt. no.) 2621 Washington Street | | 5 Employee contributions / Designated Roth contributions or insurance premiums \$ | | 6 Net unrealized appreciation in employee's securities \$ | |
| City, state, and ZIP code Your City, State and ZIP Code | | 7 Distribution code(s) 7 | | 8 Other \$ % | |
| | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ 62,384.85 | |
| 10 Amount allocable to IRR within 5 years \$ | | 11 1st year of desig. Roth contrib. | | 12 State tax withheld \$ | |
| Account number (see instructions) | | 15 Local tax withheld \$ | | 13 State/Payer's state no. \$ | |
| | | 16 Name of locality \$ | | 14 State distribution \$ | |
| | | 17 Local distribution \$ | | This information is being furnished to the Internal Revenue Service. | |

Line 20a—Social Security Benefits

| FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT | | |
|--|---|---|
| 20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION. | | |
| Box 1. Name SEAN S. GRAHAM | Box 2. Beneficiary's Social Security Number 111-XX-XXXX | |
| Box 3. Benefits Paid in 20XX \$12,900.00 | Box 4. Benefits Repaid to SSA in 2012 | Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$12,900.00 |
| DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$12,900.00 Total Additions: \$12,900.00 Benefits for 20XX: \$12,900.00 | | DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding Box 7. Address SEAN S. GRAHAM 2621 Washington Street Your City, State and ZIP Code Box 8. Claim Number (Use this number if you need to contact SSA.) |
| <div style="display: flex; justify-content: space-between;"> Form SSA-1099-SM (1-2012) DO NOT RETURN THIS FORM TO SSA OR IRS </div> | | |

Line 21—Other Income

| | | | | |
|--|--|---|--|--|
| PAYER'S name, address, ZIP code, federal identification number, and telephone number REDMOND'S CASINO 233 Catawba Highway Reno, NV 89510 Payer ID 10-7XXXXXX 775-555-XXXX | 1 Gross winnings \$1,000.00 | 2 Federal income tax withheld \$100.00 | OMB No. 1545-0238 20XX Form W-2G Certain Gambling Winnings | |
| | 3 Type of wager Poker | 4 Date won 07/04/20XX | | 7 Winnings from identical wagers 8 Cashier |
| | 9 Winner's taxpayer identification no. 112-XX-XXXX | 10 Window 11 First I.D. 12 Second I.D. | | |
| WINNER'S name, address (including apt. no.), and ZIP code STACEY GRAHAM 2621 Washington St. Your City, State and Zip Code | 13 State/Payer's state identification no. 14 State income tax withheld | This information is being furnished to the Internal Revenue Service. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return. | | |
| Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. | | | | |
| Signature ► <i>Stacey Graham</i> | | Date ► 07/04/20XX | | |

Stacey had \$2,300 in gambling losses.

Line 30—Penalty on Early Withdrawal of Savings Adjustment

Sean received a Form 1099-INT with a penalty amount charged to him. This amount is deductible as an adjustment.

Line 31—Alimony Paid Adjustment

Sean paid his ex-wife, Elaine, \$250 each month in alimony. Elaine's SSN is 116-XX-XXXX.

Line 33—Student Loan Interest Deduction

Stacey paid \$500 in interest on student loans for her Master of Science Degree in Elementary Education.

Line 40—Itemized Deductions, Schedule A

Sean and Stacey would like to itemize their deductions this year. In addition, they provide you with the following receipts. Complete Schedule A.

| | |
|--|---------|
| Medical insurance premiums (paid by Stacey) | \$3,520 |
| Hospital bills (unreimbursed) | \$315 |
| Doctor bills (unreimbursed) | \$540 |
| Dentist bills (reimbursed by insurance) | \$1,200 |
| Antihistamine (over the counter) | \$190 |
| Prescription drugs for Gail, paid by Stacey (unreimbursed) | \$650 |
| Life insurance premiums | \$385 |
| Insulin (unreimbursed) | \$250 |
| Vitamins (over the counter) | \$75 |
| Federal income tax | \$4,252 |
| Personal property tax (value based) | \$565 |
| Real estate tax | \$1,300 |
| Taxes paid on utility bills | \$753 |
| Mortgage interest | \$5,656 |
| Credit card interest | \$900 |
| Personal loan interest | \$319 |
| Church contributions paid by check | \$7,550 |
| Chamber of Commerce contributions | \$225 |
| Homeowner's dues | \$425 |
| Raffle tickets at church | \$50 |
| Union dues | \$875 |
| Safety deposit box (for investments) | \$150 |

Line 48—Credit for Child and Dependent Care Expenses, Form 2441

Sean and Stacey paid \$625 to Crossroads Child Care Center for 5 weeks of summer camp care for Joshua while they worked. The camp was a day camp and involved no overnight stays. The center’s address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 20-5XXXXXX.

Line 49—Education Credit, Form 8863

Gail paid \$800 for a college course to improve her classroom management skills. Sean and Stacey ask if the \$800 is deductible on their tax return. She attended Campbell University, 15 Morgan Drive, Your City, State and Zip Code.

Jeremy Graham is in his first year of college. The 1098T shown was issued by his college. The Grahams paid \$7,000 to the institution by check. Complete Form 8863. The scholarship is restricted and can only be applied to tuition.

| | | | | |
|--|--|--|---|--|
| FILER'S name, street address, city, state, ZIP code, and telephone number CLARK UNIVERSITY 319 Doane Dr. Memphis, TN 38101 | | 1 Payments received for qualified tuition and related expenses \$ 12,000.00 | Form 1098-T | Tuition Statement |
| FILER'S federal identification no. 20-6XXXXXX | | 2 Amounts billed for qualified tuition and related expenses \$ | | |
| STUDENT'S name JEREMY GRAHAM | STUDENT'S social security number 113-XX-XXXX | 3 If this box is checked, your educational institution has changed its reporting period for 2C <input type="checkbox"/> | | Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. |
| Street address (including apt. no.) 2621 Washington Street | 4 Adjustments made for a prior year \$ | | 5 Scholarships or grants \$ 5,000.00 | |
| City, state, and ZIP code Your City, State and ZIP Code | 6 Adjustments to scholarships or grants for a prior year \$ | | 7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March <input type="checkbox"/> | |
| Service Provider/Acct. No. (see instr.) | 8 Check if at least half-time student <input checked="" type="checkbox"/> | 9 Checked if a graduate student <input type="checkbox"/> | 10 Ins. contract reimb./refund \$ | |

Line 50—Retirement Savings Contribution Credit

Stacey made voluntary contributions to her employer’s qualified plan, as shown on her Form W-2. Complete Form 8880 if necessary.

Line 51—Child Tax Credit

If using TaxWise®, this line will calculate automatically.

Line 64a—Earned Income Credit

Sean and Stacey want to know if they qualify for Earned Income Credit (EIC) this year. Complete the questions on Schedule EIC, then answer any questions on the EIC worksheet, if necessary.

Line 65—Additional Child Tax Credit, Schedule 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Schedule 8812.

Line 66—Refundable American Opportunity Credit

Sean and Stacey would like to know if they will qualify for the refundable portion of the American Opportunity Credit. Verify the taxpayer data is entered correctly on Form 8863.

Line 74—Amount You Want Refunded to You

Sean and Stacey would like their refund direct deposited into their checking account.

Finishing the Return

Sean and Stacey authorized the use of the Practitioner PIN to sign their return. They signed Form 8879, giving the volunteer tax preparer permission to enter the PINs for them.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

Exercise 4 – Austin Intake and Interview Sheet, page 1 of 2

Form **13614-C** (October 2013) Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

1. Your first name Mark M.I. Last name Austin Are you a U.S. citizen Yes No
 2. Your spouse's first name M.I. Last name Is your spouse a U.S. citizen Yes No
 3. Mailing address 657 Eagles Landing Way Apt # City Your City State ZIP code Your Zip
 4. Contact information Telephone number(s) 602-555-XXXX Email address

5. Your Date of Birth 02/14/1939 6. Your job title Machinist 7. Last year, were you: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No
 8. Your spouse's Date of Birth 9. Your spouse's job title 10. Last year, was your spouse: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No
 11. Can anyone claim you or your spouse on their tax return Yes No Unsure
 12. Have you or your spouse a. Been a victim of identity theft Yes No b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you: Single Married Divorced or Legally Separated Widowed
 Did you live with your spouse during any part of the last six months of 2013? Yes No
 Date of final decree or separate maintenance agreement _____
 Year of spouse's death _____

2. List the names below of:
 • **everyone** who lived with you last year (other than you or your spouse)
 • **anyone** you supported but did not live with you last year

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|--|---|--|--|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of their own support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did this taxpayer(s) provide more than half the cost of support for maintaining a home for this person? (yes/no) | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
 To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

Exercise 4 – Austin Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|-----|----|--------|---|
|-----|----|--------|---|

Part III – Income – Last Year, Did You (or Your Spouse) Receive

| | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

| | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

Part V – Life Events – Last Year, Did You (or Your Spouse)

| | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

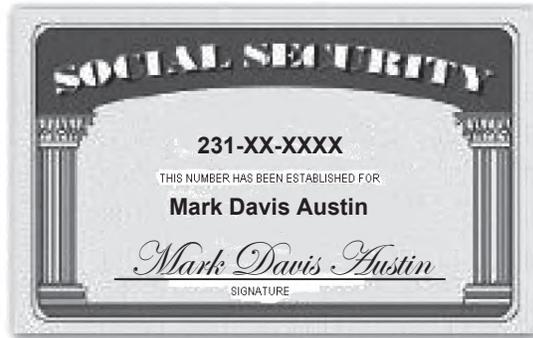
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

| | | |
|---|---|---|
| If you are due a refund, would you like | | |
| Direct deposit | To purchase U.S. Savings Bonds | To split your refund between different accounts |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home NONE Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



| | |
|---|-----------------------------|
| Mark D. Austin 657 Eagles Landing Way Your City, State, and ZIP Code | 1234 15-000000000 |
| PAY TO THE ORDER OF _____ | \$ _____ |
| _____ DOLLARS | |
| Yellow Rose Credit Union Austin, TX 73301 | |
| For _____ | _____ |
| :062005690 :00578965542 1234 | |

Interview Notes – Austin

- Mark and Andrea Austin have been separated since 2006. They have not lived together since the separation, but their divorce is not finalized.
- They have three adult children.
- Andrea has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Mark itemized deductions last year and received a refund from the state department of revenue for \$171. His itemized deductions totaled \$13,750, and his taxable income was \$8,549. The amount from last year's Schedule A, line 5a (income taxes) was \$423. His general sales tax was \$350.
- Mark retired and began taking annuity payments from the Railroad, and now works part-time as a machinist. His annuity does not make provisions for a joint and survivor annuity.
- His church contributions were \$1,700 (per statement from church).
- Mark purchased a new home on April 18, 2008 for \$134,000. He received \$7,500 for his First Time Home Buyer's Credit. IRS sent him a CP03A reminding him about the repayment of the annual \$500 that needs to be included on his tax return. He repaid the minimum \$500.00 on all tax returns since 2010 and does not wish to repay a larger amount this year.
- He paid \$125 in personal property taxes (value based).
- Taxpayer did not qualify for the premium tax credit and had minimum essential coverage all year.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

| | | | | | |
|--|--|--|---|---------------------------------|---------------------|
| a Employee's social security number 231-XX-XXXX | | | | | |
| b Employer identification number (EIN) 22-5XXXXXX | | 1 Wages, tips, other compensation \$12,475.29 | 2 Federal income tax withheld \$1,247.52 | | |
| c Employer's name, address, and ZIP code Kraft Knot Tool and Die Company 216 Knotty Pine Trail Austin, TX 73301 | | 3 Social security wages \$12,475.29 | 4 Social security tax withheld \$523.96 | | |
| | | 5 Medicare wages and tips \$12,475.29 | 6 Medicare tax withheld \$180.89 | | |
| | | 7 Social security tips | 8 Allocated tips | | |
| d Control number 9 | | 10 Dependent care benefits | | | |
| e Employee's first name and initial Mark D. Austin | | Last name Austin | | Staff | |
| 657 Eagles Landing Way Your City, State and Zip Code | | 11 Nonqualified plans | | 12a See instructions for box 12 | |
| | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12b | |
| | | 14 Other | | 12c | |
| f Employee's address and ZIP code | | | | 12d | |
| 15 State YS | Employer's state ID number 21-5XXXXXX | 16 State wages, tips, etc. \$12,475.29 | 17 State income tax \$895.63 | 18 Local wages, tips, etc. | 19 Local income tax |
| | | | | 20 Locality name | |

| | | | | | |
|---|---|--|--|--|--|
| RECIPIENT'S/LENDER'S name, address, and telephone number Yellow Rose Credit Union 9021 Rosewood Way Austin, TX 73301 | | * Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. | | Mortgage Interest Statement Form 1098 | |
| RECIPIENT'S federal identification no. 22-6XXXXXX | PAYER'S social security number 231-XX-XXXX | 1 Mortgage interest received from payer(s)/borrower(s)* \$ 4,677.34 | | | |
| PAYER'S/BORROWER'S name Mark D. Austin | | 2 Points paid on purchase of principal residence \$ | | Copy B For Payer/Borrower The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return. | |
| Street address (including apt. no.) 657 Eagles Landing Way | | 3 Refund of overpaid interest \$ | | | |
| City, state, and ZIP code Your City, State and Zip Code | | 4 Real Estate Taxes: \$2,012.30 | | | |
| Account number (see instructions) | | | | | |

| | | | | |
|---|--|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. UBank Brokerage Services 4003 Financial Blvd Austin, TX 73301 | | 1a Total ordinary dividends \$ 148.53 | Form 1099-DIV | Dividends and Distributions |
| | | 1b Qualified dividends \$ 148.53 | | |
| PAYER'S federal identification number 22-7XXXXXX | | 2a Total capital gain distr. \$ 74.96 | 2b Unrecap. Sec. 1250 gain \$ | Copy B For Recipient |
| RECIPIENT'S identification number 231-XX-XXXX | | 2c Section 1202 gain \$ | 2d Collectibles (28%) gain \$ | |
| RECIPIENT'S name Mark D. Austin | | 3 Nonqualified distributions \$ | 4 Federal income tax withheld \$ | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| Street address (including apt. no.) 657 Eagles Landing Way | | 6 Foreign tax paid \$ | 7 Foreign country or U.S. possession | |
| City, state, and ZIP code Your City, State and Zip Code | | 8 Cash liquidation distributions \$ | 9 Noncash liquidation distributions \$ | |
| Account number (see instructions) | | 10 Exempt-interest dividends \$ | 11 Specified private activity bond interest dividends \$ | |
| | | 12 State | 13 State identification no. | |
| | | | 14 State tax withheld \$ | |

| | | | | | | | |
|--|--|--|-------------|--|--|---|--|
| PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092 | | 20XX | | PAYMENTS BY THE RAILROAD RETIREMENT BOARD | | | |
| PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX | | 3 Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 20XX | \$ 7,368.00 | COPY C - FOR RECIPIENT'S RECORDS THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. | | | |
| 1. Claim Number and Payee Code | | 4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 20XX | | | | | |
| 2. Recipient's Identification Number 231-XX-XXXX | | 5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 20XX | \$ 7,368.00 | | | | |
| Recipient's Name, Street Address, City, State, and Zip Code Mark D. Austin 657 Eagles Landing Way Your City, State and Zip Code | | 6. Workers' Compensation Offset in 20XX | | | | | |
| | | 7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX | | | | | |
| | | 8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX | | | | | |
| | | 9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 20XX | | | | | |
| | | 10. Federal Income Tax Withheld \$ 750.00 | | | | 11. Medicare Premium Total \$ 1,156.80 | |

FORM RRB-1099 DO NOT ATTACH TO YOUR INCOME TAX RETURN

Sample Document - Subject to change

| | | | | | | | |
|--|--|--------------------------------|-------------|---|--|-------------|----------------------------|
| PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092 | | 20XX | | ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD | | | |
| PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX | | 3. Employee Contributions | \$15,397.25 | COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. | | | |
| 1. Claim Number and Payee Code | | 4. Contributory Amount Paid | \$9,397.25 | | | | |
| 2. Recipient's Identification Number 231-XX-XXX | | 5. Vested Dual Benefit | | | | | |
| Recipient's Name, Street Address, City, State, and ZIP Code Mark D. Austin 657 Eagles Landing Way Your City, State and Zip Code | | 6. Supplemental Annuity | | | | | |
| | | 7. Total Gross Paid | \$9,397.25 | | | | |
| | | 8. Repayments | | | | | |
| | | 9. Federal Income Tax Withheld | \$1,561.00 | | | | |
| | | 10. Rate of Tax | | | | 11. Country | 12. Medicare Premium Total |

FORM RRB-1099-R Sample Document - Subject to change

| | | | | | |
|---|---|---|--|--|------------------------|
| PAYER'S name, street address, city, state, and ZIP code Murphy Bank & Trust Company P. O. Box 848 Raleigh, NC 27611 | | 1 Gross distribution \$ 268.00 | | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R | |
| | | 2a Taxable amount \$ 268.00 | | | |
| | | 2b Taxable amount not determined <input type="checkbox"/> | | Total distribution <input type="checkbox"/> | |
| PAYER'S federal identification number 22-8XXXXXX | RECIPIENT'S identification number 231-XX-XXXX | 3 Capital gain (included in box 2a) \$ | | 4 Federal income tax withheld \$ | |
| RECIPIENT'S name Mark D. Austin | | 5 Employee contributions / Designated Roth contributions or insurance premiums \$ | | 6 Net unrealized appreciation in employer's securities \$ | |
| Street address (including apt. no.) 657 Eagles Landing Way | | 7 Distribution code(s) 7 | | IRA/SEP/SIMPLE <input checked="" type="checkbox"/> | 8 Other \$ % |
| City, state, and ZIP code Your City, State and Zip Code | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ | |
| 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ \$ | | 13 State/Payer's state no. | |
| Account number (see instructions) | | 15 Local tax withheld \$ \$ | | 16 Name of locality | |
| | | | | 14 State distribution \$ \$ | |
| | | | | 17 Local distribution \$ \$ | |

Copy B
 Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the Internal Revenue Service.

Exercise 5 – Fleming Intake and Interview Sheet, page 1 of 2

Form **13614-C** (October 2013) Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet OMB Number 1545-1964

You will need:
 • Tax information such as Forms W-2, 1099, 1098.
 • Social security cards or ITIN letters for all persons on your tax return.
 • Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

1. Your first name Hannah M.I. E Last name Fleming Are you a U.S. citizen Yes No
 2. Your spouse's first name M.I. Last name Is your spouse a U.S. citizen Yes No
 3. Mailing address 469 Booths Way Apt # City Your City State YS ZIP code Your Zip
 4. Contact information Telephone number(s) 313-555-XXXX Email address
 5. Your Date of Birth 09/16/1965 6. Your job title Editor 7. Last year, were you: a. Full time student Yes No
 b. Totally and permanently disabled Yes No c. Legally blind Yes No
 8. Your spouse's Date of Birth 9. Your spouse's job title 10. Last year, was your spouse: a. Full time student Yes No
 b. Totally and permanently disabled Yes No c. Legally blind Yes No
 11. Can anyone claim you or your spouse on their tax return Yes No Unsure
 12. Have you or your spouse a. Been a victim of identity theft Yes No b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you: Single Married Divorced or Legally Separated Widowed
 Did you live with your spouse during any part of the last six months of 2013? Yes No
 Date of final decree or separate maintenance agreement 02/18/2008

2. List the names below of:
 • **everyone** who lived with you last year (other than you or your spouse)
 • **anyone** you supported but did not live with you last year
 If additional space is needed check here and list on page 4

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, none, parent, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|--|---|--|--|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of their own support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no) | | |
| Jerry Fleming | 12/25/05 | Son | 12 | Yes | Yes | S | No | No | (i) | | | | | |
| Tara Fleming | 10/16/04 | Daughter | 12 | Yes | Yes | S | No | No | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.
 To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205**

Exercise 5 – Fleming Intake and Interview Sheet, page 2 of 2

Yes No Unsure Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? _____ IRA (A) _____ Roth IRA (B) _____ 401K (B) _____ Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

Part V – Life Events – Last Year, Did You (or Your Spouse)

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

If you are due a refund, would you like

Direct deposit Yes No To purchase U.S. Savings Bonds Yes No To split your refund between different accounts Yes No

If you have a balance due, would you like to make a payment directly from your bank account Yes No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home None Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Interview Notes – Fleming

- Hannah was employed as an editor. Starting on July 1, 2009, she did some editing work from her home, for Candid Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$1,625 for paper, \$1,047.50 for printer cartridges, \$1,250 for postage, \$350 for a business phone line and long distance calls, and total mileage of 234 for January and February for making deliveries. She had 10,000 other miles on her car. Hannah has one car which she bought in 2007 and began using for her work when she started working at home. She has a written record of her business mileage. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$575. The Business Code for Schedule C-EZ or C is 541990. The address for the college was: One University Way, Your City, State and Zip Code.
- Hannah is divorced. The divorce decree states that her ex-husband is to claim their son, Jerry, as a dependent on his return even though Hannah provides all the support for their children, Tara and Jerry. It also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only paid for 8 months.
- Get Funds Investment Service notified Hannah that she received \$418.13 in federal and state exempt interest income.
- In January of the tax year, Hannah took an IRA distribution of \$5,000 to pay off credit card debt.
- She did not itemize deductions last year. If there is a refund she prefers to receive it by direct deposit and has provided a copy of a blank check. If she owes any additional taxes she will mail in the payment.
- As you are going over Form 13614-C with Hannah, she tells you she made a mistake when she wrote her address on the form. Her correct address is 496 Booths Way.
- Hannah paid the Lucas Tiny Tots (EIN 24-2XXXXXX), located at 54 Unique Way, Your City, State and ZIP Code, for Tara and Jerry's care while she was at work. She paid the day-care center \$1,793.
- Hannah had a serious accident in June of the tax year, and stopped working. She collected unemployment compensation but was too young to retire. Hannah is now totally and permanently disabled.
- Hannah's education expenditures could be a business expense or a credit. Determine the most advantageous benefit for which she is qualified.
- Hannah let you know that a couple of years back she experienced an identity theft issue. She brought with her a copy of the CP01A letter. Her letter shows that she was issued a PIN of 459871 for use when completing her return.
- Taxpayer did not qualify for the premium tax credit and taxpayer and all dependents had minimum essential coverage all year.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

| | | | | | |
|--|--|---|--|---|--|
| a Employee's social security number 241-XX-XXXX | | 1 Wages, tips, other compensation \$11,326.50 | | 2 Federal income tax withheld \$1,498.76 | |
| b Employer identification number (EIN) 23-5XXXXXX | | 3 Social security wages \$12,326.50 | | 4 Social security tax withheld \$517.71 | |
| c Employer's name, address, and ZIP code Bellewood World Herald 1334 Stephens Way Dayton, OH 45402 | | 5 Medicare wages and tips \$12,326.60 | | 6 Medicare tax withheld \$178.73 | |
| | | 7 Social security tips | | 8 Allocated tips | |
| | | 9 | | 10 Dependent care benefits | |
| d Control number | | 11 Nonqualified plan | | 12a See instructions for box 12 D 1,000 | |
| e Employee's first name and initial Last name Suffix Hannah E. Fleming 496 Booths Way Your City, State and Zip Code | | 13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | 12b DD 986.00 | |
| | | 14 Other | | 12c | |
| | | | | 12d | |
| f Employee's address and ZIP code | | 15 State Employer's state ID number YS 24-1XXXXXX | | 16 State wages, tips, etc. \$11,326.50 | |
| | | 17 State income tax \$574.50 | | 18 Local wages, tips, etc. | |
| | | | | 19 Local income tax | |
| | | | | 20 Locality name | |

| | | | | | | | |
|---|--|--|--|---|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Ohio Unemployment Commission 747 Capitol Blvd. Columbus, OH 43270 | | 1 Unemployment compensation \$ 1345.00 | | Form 1099-G Certain Government Payments | | | |
| 2 State or local income tax refunds, credits, or offsets \$ | | 3 Box 2 amount is for tax year | | | | | |
| PAYER'S federal identification number 24-1XXXXXX | RECIPIENT'S identification number 241-XX-XXXX | 4 Federal income tax withheld \$ 135.00 | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | | | |
| RECIPIENT'S name Hannah E. Fleming | | 5 ATAA/RTAA payments \$ | | | | 6 Taxable grants \$ | |
| Street address (including apt. no.) 496 Booths Way City, state, and ZIP code Your City, State and Zip Code | | 7 Agriculture payments \$ | | | | 8 If checked, box 2 is trade or business income <input type="checkbox"/> | |
| Account number (see instructions) | | 9 Market gain \$ | | | | 11 State income tax withheld \$ | |
| | | 10a State | | 10b State identification no. | | | |

| | | | | | |
|---|---|---|-----------------------------------|---|-------------------------|
| | | a Employee's social security number 241-XX-XXXX | | | |
| b Employer identification number (EIN) 23-6XXXXXX | | 1 Wages, tips, other compensation \$2,532.00 | | 2 Federal income tax withheld \$328.00 | |
| c Employer's name, address, and ZIP code Wesson, Inc. 1891 Southside Drive Dayton, OH 45404 | | 3 Social security wages \$2,532.00 | | 4 Social security tax withheld \$106.34 | |
| | | 5 Medicare wages and tips \$2,532.00 | | 6 Medicare tax withheld \$36.71 | |
| | | 7 Social security tips | | 8 Allocated tips | |
| d Control number | | 9 | | 10 Dependent care benefits | |
| e Employee's first name and initial Last name Suffix Hannah E. Fleming 496 Booths Way Your City, State and Zip Code | | 11 Nonqualified plan | | 12a See instructions for box 12 | |
| | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12b | |
| | | 14 Other | | 12c | |
| | | | | 12d | |
| f Employee's address and ZIP code | | | | | |
| 15 State Employer's state ID number YS 23-6XXXXXX | 16 State wages, tips, etc. \$2,532.00 | 17 State income tax \$201.00 | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

| | | | | | | | |
|---|--|--|--|---|--|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Northern Bank and Trust 201 Investment Avenue Dayton, OH 45402 | | Payer's RTN (optional) | | Interest Income | | | |
| | | 1 Interest income \$ 416.87 | | | | | |
| | | 2 Early withdrawal penalty \$ | | Form 1099-INT | | | |
| PAYER'S federal identification number 23-7XXXXXX | | 3 Interest on U.S. Savings Bonds and Treas. obligations \$ | | | | | |
| RECIPIENT'S identification number 241-XX-XXXX | | 4 Federal income tax withheld \$ 38.56 | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | | | |
| RECIPIENT'S name Hannah E. Fleming | | 5 Investment expenses \$ | | | | | |
| Street address (including apt. no.) 496 Booths Way | | 6 Foreign tax paid \$ | | | | 7 Foreign country or U.S. possession | |
| City, state, and ZIP code Your City, State and Zip Code | | 8 Tax-exempt interest \$ | | | | 9 Specified private activity bond interest \$ | |
| Account number (see instructions) | | 10 Tax-exempt bond CUSIP no. | | 11 State | | | |
| | | | | 12 State identification no. | | | |
| | | | | 13 State tax withheld \$ | | | |

| | | | | |
|---|--|--|--|---|
| PAYER'S name, street address, city, state, and ZIP code Arctic Banking P.O. Box 3457 Fairbanks, AK 99701 | | 1 Gross distribution \$ 5,000.00 2a Taxable amount \$ 5,000.00 | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R | |
| PAYER'S federal identification number 23-8XXXXXX | | RECIPIENT'S identification number 241-XX-XXXX | 3 Capital gain (included in box 2a) \$ | 4 Federal income tax withheld \$ 750.00 |
| RECIPIENT'S name Hannah E. Fleming Street address (including apt. no.) 496 Booths Way City, state, and ZIP code Your City, State and Zip Code | | 5 Employee contributions /Designated Roth contributions or insurance premiums \$ | 6 Net unrealized appreciation in employer's securities \$ | |
| | | 7 Distribution code(s) i | IRA/SEP/SIMPLE <input checked="" type="checkbox"/> | 8 Other \$ % |
| | | 9a Your percentage of total distribution % | 9b Total employee contributions \$ | |
| 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ | 13 State/Payer's state no. | 14 State distribution \$ |
| Account number (see instructions) | | 15 Local tax withheld \$ | 16 Name of locality | 17 Local distribution \$ |

Copy B
 Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the Internal Revenue Service.

| | | | | |
|---|--|--|--|---|
| PAYER'S name, street address, city, state, and ZIP code One World Publishers P.O. Box 474 Cincinnati, OH 45202 | | 1 Gross distribution \$ 5,400.00 2a Taxable amount \$ 5,400.00 | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R | |
| PAYER'S federal identification number 23-9XXXXXX | | RECIPIENT'S identification number 241-XX-XXXX | 3 Capital gain (included in box 2a) \$ | 4 Federal income tax withheld \$ 586.00 |
| RECIPIENT'S name Hannah E. Fleming Street address (including apt. no.) 496 Booths Way City, state, and ZIP code Your City, State and Zip Code | | 5 Employee contributions /Designated Roth contributions or insurance premiums \$ | 6 Net unrealized appreciation in employer's securities \$ | |
| | | 7 Distribution code(s) 3 | IRA/SEP/SIMPLE <input type="checkbox"/> | 8 Other \$ % |
| | | 9a Your percentage of total distribution % | 9b Total employee contributions \$ | |
| 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ | 13 State/Payer's state no. | 14 State distribution \$ |
| Account number (see instructions) | | 15 Local tax withheld \$ | 16 Name of locality | 17 Local distribution \$ |

Copy B
 Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the Internal Revenue Service.

| | | | | |
|--|---|---|---|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Candid Publishing P. O. Box 6717 Dayton, OH 45404 | | 1 Rents \$ | Miscellaneous Income Form 1099-MISC | Copy B For Recipient |
| | | 2 Royalties \$ | | |
| | | 3 Other income \$ | 4 Federal income tax withheld \$ | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| PAYER'S federal identification number 24-0XXXXXX | RECIPIENT'S identification number 241-XX-XXXX | 5 Fishing boat proceeds \$ | 6 Medical and health care payments \$ | |
| RECIPIENT'S name Hannah E. Fleming | | 7 Nonemployee compensation \$ 12,875.88 | 8 Substitute payments in lieu of dividends or interest \$ | |
| Street address (including apt. no.) 496 Booths Way | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 10 Crop insurance proceeds \$ | |
| City, state, and ZIP code Your City, State and Zip Code | | 11 | 12 | |
| Account number (see instructions) | | 13 Excess golden parachute payments \$ | 14 Gross proceeds paid to an attorney \$ | |
| 15a Section 409A deferrals \$ | 15b Section 409A income \$ | 16 State tax withheld \$ | 17 State/Payer's state no. \$ | 18 State income \$ |

| | |
|---|-----------------------------|
| Hannah Fleming 496 Booths Way Your City, State, and ZIP Code | 1234 15-000000000 |
| PAY TO THE ORDER OF _____ | \$ |
| _____ DOLLARS | |
| Northern Bank & Trust 201 Investment Ave Dayton, OH 45402 | |
| For _____ | |
| :062005690 :00578965542 1234 | |

Form **13614-C** (October 2013) Department of the Treasury - Internal Revenue Service **Intake/Interview & Quality Review Sheet** OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Please complete pages 1-2 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

1. Your first name: Timothy M.I. S Last name: Sterling Are you a U.S. citizen: Yes No

2. Your spouse's first name: Nicole M.I. S Last name: Sterling Is your spouse a U.S. citizen: Yes No

3. Mailing address: 4822 Broken Arrow Way Apt # City State ZIP code Your City Your Zip

4. Contact information: Telephone number(s) 404-555-XXXX Email address

5. Your Date of Birth: 09/21/1941 6. Your job title: Retired 7. Last year, were you: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No

8. Your spouse's Date of Birth: 02/11/1951 9. Your spouse's job title: Housewife 10. Last year, was your spouse: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return: Yes No 12. Have you or your spouse: a. Been a victim of identity theft Yes No b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you: Single Married Divorced or Legally Separated Widowed

Did you live with your spouse during any part of the last six months of 2013? Yes No

Date of final decree or separate maintenance agreement: _____

Year of spouse's death: _____

2. List the names below of: **everyone** who lived with you last year (other than you or your spouse) **anyone** you supported but did not live with you last year

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, none, parent, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|--|---|--|---|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of their own support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
| (a) Christina Summers | (b) 01/13/1949 | (c) Sister | (d) 12 | (e) Yes | (f) Yes | (g) S | (h) No | (i) Yes | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

Exercise 6 – Sterling Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|-----|----|--------|---|
|-----|----|--------|---|

Part III – Income – Last Year, Did You (or Your Spouse) Receive

| | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

| | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? _____ IRA (A) _____ Roth IRA (B) _____ 401K (B) _____ Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

Part V – Life Events – Last Year, Did You (or Your Spouse)

| | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

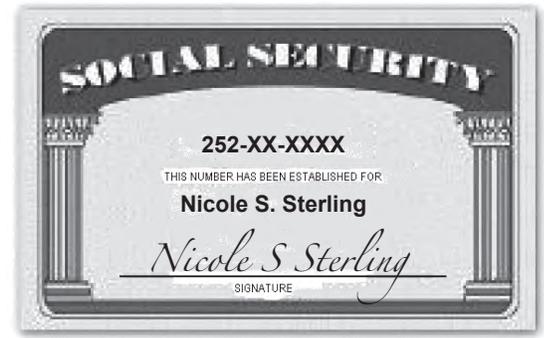
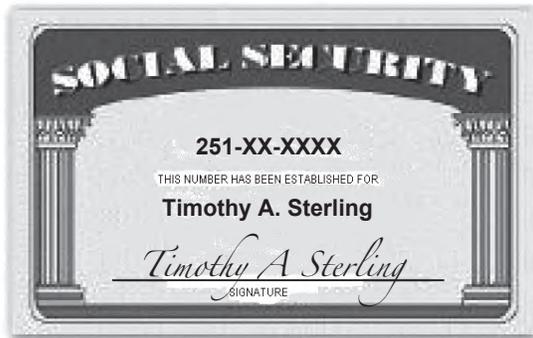
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

| | | |
|---|---|---|
| If you are due a refund, would you like | | |
| Direct deposit | To purchase U.S. Savings Bonds | To split your refund between different accounts |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home NONE Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Interview Notes – Sterling

- Timothy and Nicole have been married for over 40 years, and each year they return to your site to have their tax return completed. Timothy retired from the International Brotherhood of Electrical Workers on January 1, 2008. Nicole, who is a housewife, is covered by the plan.
- Timothy's sister, Christina Summers, lived with them all year. She is totally and permanently disabled and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Nicole has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Timothy's brokerage statement shows that he purchased 100 shares of Domestic stock on March 12, 1983 for \$12,000. This is a non covered security and the basis was not reported to the IRS. He sold the stock on March 23, of the current tax year. He received \$23,789 net of commissions on the sale.
- They itemized deductions last year but did not receive any state refund. They would like to have any refund put into their savings account and provide you the routing number of: 062005690 and account number of: 00578965542 for their deposits. If they owe they will be sending in the payment.
- Nicole was hit by a car in February of 2009 and was severely injured. Shortly after her release from the hospital she applied for Social Security Disability. Nicole received a lump sum payment from the Social Security Administration during the tax year.
- The Sterlings' brought in the prior year returns to find out if they need to do amended returns due to the lump sum that Nicole received.
- Timothy and Nicole have always filed joint returns and have never had any tax exempt interest. Timothy's Social Security benefits have been \$15,972 for each of the prior three years. Their combined AGI for PY3 was \$36,390, for PY2 was \$36,510 and for PY1 was \$36,605. Their taxable Social Security benefits for PY3 were \$4,126; PY2 were \$4,166 and PY1 were \$4,197.
- Timothy and Nicole have never had any tax-free interest income.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

| | | | | |
|---|--|---|--|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Keener Federal Savings and Loan 1947 Newcomb Highway Dayton, OH 45402 | | Payer's RTN (optional) | | Interest Income |
| | | 1 Interest Income \$ 124.73 | | |
| | | 2 Early withdrawal penalty \$ | | |
| | | Form 1099-INT | | |
| PAYER'S federal identification number 24-5XXXXXX | RECIPIENT'S identification number 251-XX-XXXX | 3 Interest on U.S. Savings Bonds and Treas. obligations \$ | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name Timothy A. Sterling | | 4 Federal income tax withheld \$ | 5 Investment expenses \$ | |
| Street address (including apt. no.) 4822 Broken Arrow Way City, state, and ZIP code Your City, State and Zip Code | | 6 Foreign tax paid \$ | 7 Foreign country or U.S. possession | |
| Account number (see instructions) | | 8 Tax-exempt interest \$ | 9 Specified private activity bond interest \$ | |
| | | 10 Tax-exempt bond CUSIP no. | 11 State | 12 State identification no. |
| | | | | 13 State tax withheld \$ |

| | | | | |
|--|--|--|--|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Collins Financial 4101 Bramer Crossings Ft. Thomas, KY 41075 | | Payer's RTN (optional) | | Interest Income |
| | | 1 Interest Income \$ | | |
| | | 2 Early withdrawal penalty \$ | | |
| | | Form 1099-INT | | |
| PAYER'S federal identification number 24-6XXXXXX | RECIPIENT'S identification number 251-XX-XXXX | 3 Interest on U.S. Savings Bonds and Treas. obligations \$ 364.78 | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name Timothy A. Sterling | | 4 Federal income tax withheld \$ | 5 Investment expenses \$ | |
| Street address (including apt. no.) 4822 Broken Arrow Way City, state, and ZIP code Your City, State and Zip Code | | 6 Foreign tax paid \$ | 7 Foreign country or U.S. possession | |
| Account number (see instructions) | | 8 Tax-exempt interest \$ | 9 Specified private activity bond interest \$ | |
| | | 10 Tax-exempt bond CUSIP no. | 11 State | 12 State identification no. |
| | | | | 13 State tax withheld \$ |

| | | | | |
|--|--|---|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Alliance Funding P. O. Box 5250 Hebron, KY 41048 | | 1a Total ordinary dividends \$ 162.99 | Form 1099-DIV | Dividends and Distributions |
| | | 1b Qualified dividends \$ 106.00 | | |
| PAYER'S federal identification number 24-7XXXXXX | | 2a Total capital gain distr. \$ 68.75 | 2b Unrecap. Sec. 1250 gain \$ | Copy B For Recipient |
| RECIPIENT'S identification number 251-XX-XXXX | | 2c Section 1202 gain \$ | 2d Collectibles (28%) gain \$ | |
| RECIPIENT'S name Timothy A. Sterling | | 3 Nondividend distributions \$ | 4 Federal income tax withheld \$ | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| Street address (including apt. no.) 4822 Broken Arrow Way | | 5 Investment expenses \$ | 6 Foreign tax paid \$ 12.85 | |
| City, state, and ZIP code Your City, State and Zip Code | | 7 Foreign country or U.S. possession | 8 Cash liquidation distributions \$ | |
| Account number (see instructions) | | 9 Noncash liquidation distributions \$ | 10 Exempt-interest dividends \$ | |
| | | 11 Specified private activity bond interest dividends \$ | 12 State \$ | |
| | | 13 State identification no. | 14 State tax withheld \$ | |

| | | | | |
|--|-------------------------------------|--|--|--|
| PAYER'S name, street address, city, state, and ZIP code Emerson Pension Fund 7514 Production Parkway Louisville, KY 40202 | | 1 Gross distribution \$ 13,633.00 | Form 1099-R | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| | | 2a Taxable amount \$ | | |
| PAYER'S federal identification number 24-8XXXXXX | | 2b Taxable amount not determined <input type="checkbox"/> | Total distribution <input type="checkbox"/> | Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. |
| RECIPIENT'S identification number 251-XX-XXXX | | 3 Capital gain (included in box 2a) \$ | 4 Federal income tax withheld \$ 1363.00 | |
| RECIPIENT'S name Timothy A. Sterling | | 5 Employee contributions / Designated Roth contributions or insurance premiums \$ | 6 Net unrealized appreciation in employer's securities \$ | This information is being furnished to the Internal Revenue Service. |
| Street address (including apt. no.) 4822 Broken Arrow Way | | 7 Distribution code(s) 7 | 8 Other \$ % | |
| City, state, and ZIP code Your City, State and Zip Code | | 9a Your percentage of total distribution % | 9b Total employee contributions \$ 5,864.00 | |
| 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ | 13 State/Payer's state no. | 14 State distribution \$ |
| Account number (see instructions) | | 15 Local tax withheld \$ | 16 Name of locality | 17 Local distribution \$ |

| | | | |
|--|---|---|--|
| PAYER'S name, street address, city, state, and ZIP code Funders Banking 101 Main Street Cincinnati, OH 45202 | | 1 Gross distribution \$ 6,436.00 2a Taxable amount \$ 6,436.00 | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R |
| PAYER'S federal identification number 24-9XXXXXX | RECIPIENT'S identification number 251-XX-XXXX | 2b Taxable amount not determined <input type="checkbox"/> | Total distribution <input type="checkbox"/> |
| RECIPIENT'S name Timothy A. Sterling Street address (including apt. no.) 4822 Broken Arrow Way City, state, and ZIP code Your City, State and Zip Code | | 3 Capital gain (included in box 2a) \$ | 4 Federal income tax withheld \$ 643.00 |
| | | 5 Employee contributions / Designated Roth contributions or insurance premiums \$ | 6 Net unrealized appreciation in employer's securities \$ |
| | | 7 Distribution code(s) 7 | 8 Other \$ % |
| | | 9a Your percentage of total distribution % | 9b Total employee contributions \$ |
| 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ | 13 State/Payer's state no. YS/24-9XXXXXX |
| Account number (see instructions) | | 15 Local tax withheld \$ | 16 Name of locality \$ |
| | | 17 Local distribution \$ | 14 State distribution \$ |

Copy B
 Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the Internal Revenue Service.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

20XX. PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION.

| | |
|---|--|
| Box 1. Name Nicole S. Sterling | Box 2. Beneficiary's Social Security Number 252-XX-XXXX |
| Box 3. Benefits Paid in 20XX \$34,545.00 | Box 4. Benefits Repaid to SSA in 20XX \$0.00 |
| Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$34,545.00 | |
| DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$29,934.85 Medicare Part B premiums deducted from your benefits: \$1,384.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$810.00 Total Additions: \$34,545.00 Benefits for CY: \$8,820.00 Benefits for PY1: \$8,820.00 Benefits for PY2: \$8,820.00 Benefits for PY3: \$8,085.00 | DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$2,415.35 Box 7. Address Nicole S. Sterling 4822 Broken Arrow Way Your City, State and Zip Code Box 8. Claim Number (Use this number if you need to contact SSA.) |

Sample document - Subject to Change

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

20XX. • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION.

| | | |
|--|--|--|
| Box 1. Name Timothy A. Sterling | | Box 2. Beneficiary's Social Security Number 251-XX-XXXX |
| Box 3. Benefits Paid in 20XX \$15,972.00 | Box 4. Benefits Repaid to SSA in 20XX \$0.00 | Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$15,972.00 |
| <p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> <p>Paid by check or direct deposit: \$12,659.16</p> <p>Medicare Part B premiums deducted from your benefits: \$1,384.80</p> <p>Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$810.00</p> <p>Total Additions: \$15,972.00</p> <p>Benefits for CY: \$15,972.00</p> | | <p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> |
| | | Box 6. Voluntary Federal Income Tax Withholding \$1,118.04 |
| | | Box 7. Address Timothy A. Sterling 4822 Broken Arrow Way Your City, State and Zip Code |
| | | Box 8. Claim Number (Use this number if you need to contact SSA.) |

Sample Document - Subject to Change

Form SSA-1099-SM (1-2012)

DO NOT RETURN THIS FORM TO SSA OR IRS

Advanced Comprehensive Problem

Problem B – Kent Intake and Interview Sheet, page 1 of 2

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

| | | | |
|--|----------------------|---------------------|--|
| 1. Your first name Kevin | M.I. R | Last name Kent | Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Your spouse's first name Mary | M.I. B | Last name Bryant | Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Mailing address 8705 Somersby Way | Apt # | City Your City | State YS |
| 4. Contact information Telephone number(s) 259-555-XXXX | ZIP code Your Zip | | |

5. Your Date of Birth
07/28/1941

6. Your job title
Clerk

7. Last year, were you:
 a. Full time student Yes No
 b. Totally and permanently disabled Yes No
 c. Legally blind Yes No

8. Your spouse's Date of Birth
01/15/1951

9. Your spouse's job title
Deceased 12/12/CY

10. Last year, was your spouse:
 a. Full time student Yes No
 b. Totally and permanently disabled Yes No
 c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return Yes No

12. Have you or your spouse
 a. Been a victim of identity theft Yes No
 b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you:
 Single Married Divorced or Legally Separated Widowed

Did you live with your spouse during any part of the last six months of 2013? Yes No

Date of final decree or separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:
 • **everyone** who lived with you last year (other than you or your spouse)
 • **anyone** you supported but did not live with you last year

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|--|---|---|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of their own support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) provide more than half the cost of maintaining a home for this person? (yes/no) | |
| (a) Terri Thomas | (b) 05/08/09 | (c) Grandchild | (d) 12 | (e) Yes | (f) Yes | (g) S | (h) No | (i) No | | | | | |
| Yvonne Kent | 03/13/91 | Daughter | 12 | Yes | Yes | S | Yes | No | | | | | |
| Penny Bryant | 03/17/1949 | Sister | 12 | Yes | Yes | S | No | Yes | | | | | |
| | | | | | | | | | | | | | |

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.
 To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205**

Problem B – Kent Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|-----|----|--------|---|
|-----|----|--------|---|

Part III – Income – Last Year, Did You (or Your Spouse) Receive

| | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>3</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

| | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input checked="" type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

Part V – Life Events – Last Year, Did You (or Your Spouse)

| | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

If you are due a refund, would you like

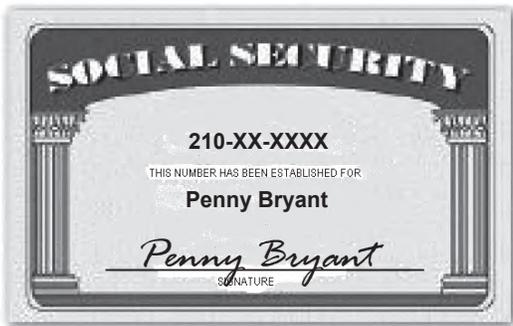
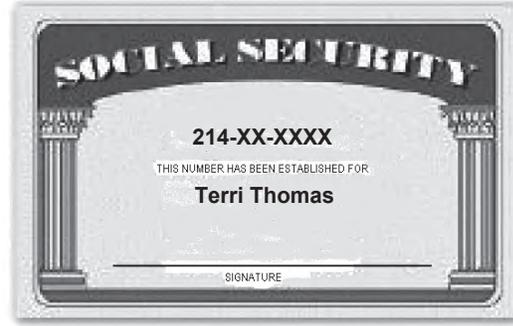
Direct deposit Yes No To purchase U.S. Savings Bonds Yes No To split your refund between different accounts Yes No

If you have a balance due, would you like to make a payment directly from your bank account Yes No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home NONE Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Interview Notes – Kent

- Kevin and Mary are full time residents of your state and they want to file a state return.
- Their daughter, Yvonne, is a full-time student classified as a freshman at a local community college. Yvonne has never been convicted of a felony.
- Kevin and Mary paid for day care for Kevin's granddaughter Terri (who lived with them full time) while they both worked. Kevin is a clerk and Mary was a schoolteacher.
- Penny Bryant is Mary's older sister who is totally and permanently disabled. Penny lived with the Kents all year and was fully supported by them.
- If there is a refund, Kevin wants half of the refund applied to next year's taxes and the other half deposited directly into their checking account. Kevin provides you a personal check with the account information on it.
- Kevin and Mary provided 100% of the support for both Yvonne and Terri.
- Mary received \$1,500 cash from the estate of her great-aunt.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

Line 7—Wages

| | | | | | | |
|--|-----------------------------------|--|----------------------------|--|-----------------------------|-------------------------|
| | | a Employee's social security number 212-XX-XXXX | | | | |
| b Employer identification number (EIN) 25-5XXXXXX | | 1 Wages, tips, other compensation \$9456.34 | | 2 Federal income tax withheld 945.63 | | |
| c Employer's name, address, and ZIP code Jefferson County School District 12210 Robin Road Indianapolis, IN 46204 | | 3 Social security wages \$9456.34 | | 4 Social security tax withheld 397.17 | | |
| | | 5 Medicare wages and tips \$9456.34 | | 6 Medicare tax withheld \$137.12 | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial Last name Suff. Mary B. Bryant 8705 Somersby Way Your City, State and Zip Code | | 11 Non-qualified plans: | | 12a See instructions for box 12 DD 564.58 | | |
| | | 13 Statutory employee Retirement plan Third-party act. <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | 12b | | |
| | | 14 Other | | 12c | | |
| | | | | 12d | | |
| f Employee's address and ZIP code | | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax: | 20 Locality name |
| YS | 21-6XXXXXX | \$9456.34 | \$574.50 | | | |

| | | | | | | |
|---|-----------------------------------|--|----------------------------|---|-----------------------------|-------------------------|
| | | a Employee's social security number 211-XX-XXXX | | | | |
| b Employer identification number (EIN) 25-6XXXXXX | | 1 Wages, tips, other compensation \$12,283.00 | | 2 Federal income tax withheld 1228.00 | | |
| c Employer's name, address, and ZIP code Petroleum Oil & Gas 624 Kasper Drive Indianapolis, IN 46204 | | 3 Social security wages \$15,003.00 | | 4 Social security tax withheld 630.13 | | |
| | | 5 Medicare wages and tips \$15,003.00 | | 6 Medicare tax withheld \$217.54 | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial Last name Suff. Kevin R. Kent 8705 Somersby Way Your City, State and Zip Code | | 11 Non-qualified plans: | | 12a See instructions for box 12 | | |
| | | 13 Statutory employee Retirement plan Third-party act. <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | 12b D 2720.00 | | |
| | | 14 Other | | 12c | | |
| | | | | 12d | | |
| f Employee's address and ZIP code | | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax: | 20 Locality name |
| YS | 21-5XXXXXX | \$12,283.00 | \$935.76 | | | |

During the year Mary also worked on the Board of Elections at the voting center close to her house. This was the first year she worked there.

| | | | | | | |
|--|----------------------------|--|---|---------------------------------|---------------------|------------------|
| a Employee's social security number 212-XX-XXXX | | | | | | |
| b Employer identification number (EIN) 26-5XXXXXX | | 1 Wages, tips, other compensation \$1,500.00 | 2 Federal income tax withheld .00 | | | |
| c Employer's name, address, and ZIP code Board of Elections 135 Victory Lane Indianapolis, IN 46204 | | 3 Social security wages \$1,500.00 | 4 Social security tax withheld 63.00 | | | |
| | | 5 Medicare wages and tips \$1,500.00 | 6 Medicare tax withheld 21.75 | | | |
| | | 7 Social security tips | 8 Allocated tips | | | |
| d Control number | | 9 | 10 Dependent care benefits | | | |
| e Employee's first name and initial Mary B. Bryant 8705 Somersby Way Your City, State and Zip Code | | 11 Nonqualified plans | | 12a See instructions for box 12 | | |
| f Employee's address and ZIP code | | 13 <input type="checkbox"/> Salaried employee <input type="checkbox"/> Reserver <input type="checkbox"/> Third-party act | | 12b | | |
| | | 14 Other | | 12c | | |
| | | | | 12d | | |
| | | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.

Line 8—Interest

Kevin is collecting payments on a seller-financed mortgage. The purchaser is Elizabeth Dunlap (SSN 219-XX-XXXX), 4216 Chatham Way, Your City, State, ZIP Code. Last year Kevin received \$1,672.38 interest on that loan.

| | | | | | | |
|--|--|---|--|---|-----------------------------|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Derby Federal Credit Union 431 Investment Row Louisville, KY 40202 | | Payer's RTN (optional) | | Interest Income | | |
| | | 1 Interest income \$ 238.00 | | | | |
| | | 2 Early withdrawal penalty \$ 23.80 | | Form 1099-INT | | |
| PAYER'S federal identification number 25-7XXXXXX | RECIPIENT'S identification number 211-XX-XXXX | 3 Interest on U.S. Savings Bonds and Treas. obligations | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | | |
| RECIPIENT'S name Kevin R. Kent | | 4 Federal income tax withheld \$ | 5 Investment expenses \$ | | | |
| Street address (including apt. no.) 8705 Somersby Way City, state, and ZIP code Your City, State and Zip Code | | 6 Foreign tax paid \$ | 7 Foreign country or U.S. possession | | | |
| Account number (see instructions) | | 8 Tax-exempt interest \$ 78.32 | 9 Specified private activity bond interest \$ | | | |
| | | 10 Tax-exempt bond CUSIP no. | 11 State | 12 State identification no. | 13 State tax withheld \$ | |

Kevin received a broker's statement from Portfolio Investments. Enter any interest income shown on the following broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

Line 9—Dividends

| | |
|---|---|
| Portfolio INVESTMENTS | 20XX Form 1099 |
| 897 S Reed Lane Cincinnati, OH 45202 513-555-XXXX | Date Prepared: January 31, 20XX |
| Federal ID Number: 25-8XXXXXX | Recipient's Name and Address |
| Taxpayer ID Number: 211-XX-XXXX | Kevin R. Kent 8705 Somersby Way Your City, State and ZIP Code |
| Account Number: 111-5555 | Copy B for Recipient |

| Dividends and Distributions - 20XX | | | Form 1099 - DIV | |
|---|--|---------------|------------------------|--------|
| <i>Box</i> | <i>Description</i> | <i>Amount</i> | <i>Total</i> | |
| 1a | Total ordinary dividends (Includes amount shown in box 1b) | \$ 108.32 | \$ | 108.32 |
| 1b | Qualified dividends | 108.32 | | 108.32 |
| 2a | Total Capital Gain Distributions (Includes amount shown in boxes 2b, 2c and 2d) | 6.87 | | 6.87 |
| 2b | Unrecap Sec 1250 Gain | 0.00 | | |
| 2c | Section 1202 Gain | 0.00 | | |
| 2d | Collectibles (28%) Gain | 0.00 | | |
| 3 | Nondividend Distributions | | | 0.00 |
| 4 | Federal Income Tax Withheld | | | 0.00 |
| 5 | Investment expenses | | | 0.00 |
| 6 | Foreign Tax Paid | 4.29 | | 4.29 |
| 8 | Cash Liquidation Distributions | | | 0.00 |
| 9 | Noncash Liquidation Distributions | | | 0.00 |

| Interest Income - 20XX | | | Form 1099 - INT | |
|-------------------------------|--|---------------|------------------------|--------|
| <i>Box</i> | <i>Description</i> | <i>Amount</i> | <i>Total</i> | |
| 1 | Interest Income | \$79.00 | \$ | 79.00 |
| 3 | Interest on U. S. Savings Bonds and Treasury Obligations | \$693.00 | \$ | 693.00 |
| 4 | Federal Income Tax Withheld | \$118.00 | \$ | 118.00 |
| 5 | Investment expenses | | | |
| 6 | Foreign Tax Paid | | | |
| 8 | Tax-Exempt Interest | | \$ | 191.23 |
| 9 | Specific Private Activity Bond Interest | | | 0.00 |

| Proceeds from Broker and Barter Transactions - 20XX | | | | | | | | Form 1099-B | | |
|---|-----------------|--------------------------|-----------------|--------------|----------|---------------|--------------------------------------|-------------------------------|--|--|
| 7 - Description | 1b-Cusip Number | Non Covered Security Y/N | 5- No of Shares | Cost / Basis | Buy date | 1a- Sale Date | 2- Gross Proceeds (Less Commissions) | 4-Federal Income Tax Withheld | | |
| Rust Corporation | xxxxxxx | Y | 100 | \$3,200.00 | 11/1/98 | 5/25/CY | \$1,700.00 | \$0.00 | | |
| Rio Motors Inc | xxxxxxx | Y | 150 | \$9,543.00 | 7/15/08 | 6/28/CY | \$7,648.00 | \$0.00 | | |
| Rider Corporation | xxxxxxx | N | 65 | * | * | 12/25/CY | \$2,549.00 | \$0.00 | | |
| Doors & Floors Org | xxxxxxx | Y | 55 | \$5,550.00 | 10/1/09 | 11/25/CY | \$5,600.00 | \$0.00 | | |
| Yours-Mine-Ours Corp | xxxxxxx | Y | 75 | \$3,750.00 | 9/1/07 | 10/20/CY | \$3,000.00 | \$0.00 | | |
| Bagels R Us Corp | xxxxxxx | Y | 63 | \$1,575.00 | 8/1/02 | 1/3/CY | \$1,400.00 | \$0.00 | | |
| Total Gross Proceeds from Broker Transactions (less commissions) | | | | | | | \$21,897.00 | | | |
| Total Federal Income Tax Withheld | | | | | | | | \$0.00 | | |

* = Information not available

Gross Proceeds from each of your security transactions are reported individually to the IRS

Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

20XX Form 1099

Neither Kevin nor Mary had an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Kevin as reported on a 1099-DIV (or broker's statement).

Line 10—Taxable Refunds

Kevin and Mary itemized deductions last year and received a \$208 tax refund from the state. Their taxable income for last year was \$49,859. Their total itemized deductions were \$13,250. The amount of state income taxes was \$2,998. The amount of state sales tax that was paid was \$689.00.

| | | | | | |
|--|------------------------------|--|---|--|-----------------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. IN Department of Revenue 6101 Main Street Indianapolis, IN 46204 | | 1 Unemployment compensation \$ | Form 1099-G | | Certain Government Payments |
| PAYER'S federal identification number 25-9XXXXXX | | 2 State or local income tax refunds, credits, or offsets \$ 208.00 | | | |
| RECIPIENT'S identification number 211-XX-XXXX | 3 Box 2 amount for tax year | 4 Federal income tax withheld \$ | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | | |
| RECIPIENT'S name Kevin R. Kent/Mary B. Bryant | 5 ATAA/PTAA payments \$ | 6 Taxable grants \$ | | | |
| Street address (including apt. no.) 8705 Somersby Way | 7 Agriculture payments \$ | 8 If checked, box 2 is trade or business income <input type="checkbox"/> | | | |
| City, state, and ZIP code Your City, State and Zip Code | 9 Market gain \$ | | | | |
| Account number (see instructions) | 10a State | 10b State identification no. | 11 State income tax withheld \$ | | |

Line 12—Business Income

Mary ran a small business, which she operated out of her home, typing medical transcripts. The business code was 561410. In addition to the amount reported on Form 1099-MISC, she also received \$982.00 during the year from other doctors for this service. She had expenses that included \$49.00 for paper and \$67.50 for a printer cartridge. Mary used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 158 business miles per month for 11 months and 5,225 other miles. She bought the car and started using it for business on January 2, 2006. Mary had another car available for personal use.

| | | | | |
|---|--|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Heartfelt Medical Center 674 Wellness Road Indianapolis, IN 46204 | | 1 Rents \$ | Miscellaneous Income | |
| | | 2 Royalties \$ | Form 1099-MISC | |
| | | 3 Other income \$ | 4 Federal income tax withheld \$ | Copy B For Recipient |
| PAYER'S federal identification number 26-0XXXXXX | RECIPIENT'S identification number 212-XX-XXXX | 5 Fishing boat proceeds \$ | 6 Medical and health care payments \$ | |
| RECIPIENT'S name Mary B. Bryant | | 7 Nonemployee compensation \$ 674.00 | 8 Substitute payments in lieu of dividends or interest \$ | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| Street address (including apt. no.) 8705 Somersby Way | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 10 Crop insurance proceeds \$ | |
| City, state, and ZIP code Your City, State and Zip Code | | 11 | 12 | |
| Account number (see instructions) | | 13 Excess golden parachute payments \$ | 14 Gross proceeds paid to an attorney \$ | |
| 15a Section 409A deferrals \$ | 15b Section 409A income \$ | 16 State tax withheld \$ | 17 State/Payer's state no. | 18 State income \$ |

Line 13—Capital Gain or Loss

| | | | | |
|---|--|---|---|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Rich Financial Brokerage Firm 893 Epps Parkway Indianapolis, IN 46249 | | 1a Date of sale or exchange 03/10/CY | Proceeds From Broker and Barter Exchange Transactions | |
| | | 1b Date of acquisition 07/01/2001 | Form 1099-B | |
| | | 1c Type of gain or loss Short-term <input type="checkbox"/> Long-term <input checked="" type="checkbox"/> | 1d Stock or other symbol | 1e Quantity sold |
| PAYER'S federal identification number 26-1XXXXXX | RECIPIENT'S identification number 211-XX-XXXX | 2a Stocks, bonds, etc. \$ 8,859.00 | Reported to IRS <input checked="" type="checkbox"/> Sales price <input checked="" type="checkbox"/> Sales price less commissions and option premiums | 2b If box checked, loss based on amount in 2a is not allowed <input type="checkbox"/> |
| RECIPIENT'S name Kevin R. Kent | | 3 Cost or other basis \$ 10,123.00 | 4 Federal income tax withheld \$ | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| Street address (including apt. no.) 8705 Somersby Way | | 5 Wash sale loss disallowed \$ | 6 Checked if: a <input type="checkbox"/> Noncovered security b <input checked="" type="checkbox"/> Basis reported to IRS | |
| City, state, and ZIP code Your City, State and Zip Code | | 7 Bartering \$ | 8 Description 100 Shares of Purdue Stock | |
| Account number (see instructions) | | 2nd TIN not <input type="checkbox"/> | 9 Profit or (loss) realized in 2012 on closed contracts \$ | 10 Unrealized profit or (loss) on open contracts—12/31/2011 \$ |
| CUSIP number | | | 11 Unrealized profit or (loss) on open contracts—12/31/2012 \$ | 12 Aggregate profit or (loss) on contracts \$ |
| | | | | 13 State \$ |
| | | | | 14 State identification no. |
| | | | | 15 State tax withheld \$ |

Kevin paid \$10,123 for 100 shares of Purdue stock on July 1, 2001 and paid \$35 commission for the sale. Refer to the broker's statement for additional stock sales.

Portfolio Investments does not have a record for the purchase of Rider stock. Kevin inherited the 65 shares from his uncle. The stock was worth \$7,222 on 11/29/2007, the day his uncle died.

Line 15—IRA Distributions

| | | | | | |
|---|--|---|---|--|---|
| PAYER'S name, street address, city, state, and ZIP code Peoples Trust Company P. O. Box 254 Indianapolis, IN 46204 | | 1 Gross distribution \$ 628.00 | | Form 1099-R | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| | | 2a Taxable amount \$ 628.00 | | | |
| | | 2b Taxable amount not determined <input type="checkbox"/> | | Total distribution <input type="checkbox"/> | |
| PAYER'S federal identification number 26-2XXXXXX | RECIPIENT'S identification number 211-XX-XXXX | 3 Capital gain (included in box 2a) \$ | 4 Federal income tax withheld \$ | | |
| RECIPIENT'S name Kevin R. Kent | | 5 Employee contributions /Designated Roth contributions or insurance premiums \$ | | 6 Net unrealized appreciation in employer's securities \$ | |
| Street address (including apt. no.) 8705 Somersby Way | | 7 Distribution code(s) 1 | | 8 Other \$ % | |
| City, state, and ZIP code Your City, State and Zip Code | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ | |
| 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ | 13 State/Payer's state no. YS/21-3XXXXXX | 14 State distribution \$ | |
| Account number (see instructions) | | 15 Local tax withheld \$ | 16 Name of locality | 17 Local distribution \$ | |

Kevin has worked for the last couple of years to get Peoples Trust to update the form 1099-R with the correct code as it is not an early distribution, they refuse.

Kevin did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.

| | | | | | |
|---|--|---|---|--|---|
| PAYER'S name, street address, city, state, and ZIP code Yale Security IRA P.O. Box 2537 Indianapolis, IN 46204 | | 1 Gross distribution \$ 8,649.00 | | Form 1099-R | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| | | 2a Taxable amount \$ | | | |
| | | 2b Taxable amount not determined <input type="checkbox"/> | | Total distribution <input type="checkbox"/> | |
| PAYER'S federal identification number 26-3XXXXXX | RECIPIENT'S identification number 211-XX-XXXX | 3 Capital gain (included in box 2a) \$ | 4 Federal income tax withheld \$ | | |
| RECIPIENT'S name Kevin R. Kent | | 5 Employee contributions /Designated Roth contributions or insurance premiums \$ | | 6 Net unrealized appreciation in employer's securities \$ | |
| Street address (including apt. no.) 8705 Somersby Way | | 7 Distribution code(s) G | | 8 Other \$ % | |
| City, state, and ZIP code Your City, State and Zip Code | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ | |
| 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ | 13 State/Payer's state no. YS/21-4XXXXXX | 14 State distribution \$ | |
| Account number (see instructions) | | 15 Local tax withheld \$ | 16 Name of locality | 17 Local distribution \$ | |

Line 16—Pensions and Annuities

| | | | | | | |
|---|--|--|---|---|--|--|
| Form CSA 1099R (Rev. 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service | PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045 | | STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return | | OMB No. 1545-0119 Form 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc. | |
| | PAYER's Federal Identification 16-5XXXXXX | | Recipient's ID No. (Annuitant) 211-XX-XXXX | | Account number (Retirement Claim No.) CSA 541207692 | |
| | 5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums | | PAID TO → Kevin R. Kent 8705 Somersby Way Your City, State and Zip Code | | 1. Gross distribution \$1,295.00 | |
| | 7. Distribution Code(s) 7-NONDISABILITY | | | | 2a. Taxable amount \$1200.00 | |
| | 9b. Total Employee Contributions \$1,567.00 | | | | 4. Federal Income Tax Withheld \$0.00 | |
| | | | | State 1 10. State Income Tax Withheld NONE | | |
| | | | | State 2 10. State Income Tax Withheld | | |

Kevin retired two years ago and started drawing his retirement pay on January 1 of last year. He recovered \$335 of his cost during the first year. Kevin did not select a joint and survivor annuity.

| | | | | | |
|---|--|--|--|---|--|
| PAYER'S name, street address, city, state, and ZIP code Alpine Pension Fund 7588 Peachtree Street Indianapolis, IN 46204 | | 1 Gross distribution \$ 12,743.00 | | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | |
| PAYER'S federal identification number 26-4XXXXXX | | 2a Taxable amount \$ | | | |
| RECIPIENT'S name Kevin R. Kent | | 2b Taxable amount not determined <input checked="" type="checkbox"/> | | Total distribution <input type="checkbox"/> | |
| RECIPIENT'S identification number 211-XX-XXXX | | 3 Capital gain (included in box 2a) \$ | | 4 Federal income tax withheld \$ 1,274.30 | |
| RECIPIENT'S name Kevin R. Kent | | 5 Employee contributions /Designated Roth contributions or insurance premiums \$ | | 6 Net unrealized appreciation in employer's securities \$ | |
| Street address (including apt. no.) 8705 Somersby Way | | 7 Distribution code(s) 7 | | 8 Other \$ % | |
| City, state, and ZIP code Your City, State and Zip Code | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ 5,870 | |
| 10 Amount allocable to IRR within 5 years \$ | | 11 1st year of desig. Roth contrib. \$ | | 12 State tax withheld \$ | |
| Account number (see instructions) \$ | | 13 State/Payer's state no. \$ | | 14 State distribution \$ | |
| | | 15 Local tax withheld \$ | | 16 Name of locality \$ | |
| | | | | 17 Local distribution \$ | |

Sample

Copy B
 Report this
 income on your
 federal tax
 return. If this
 form shows
 federal income
 tax withheld in
 box 4, attach
 this copy to
 your return.

This information is
 being furnished to
 the Internal
 Revenue Service.

Line 19—Unemployment Compensation

| | | | | |
|--|--|---|--|---|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. Indiana Unemployment Commission 426 South Main Street Indianapolis, IN 46204 | | 1 Unemployment compensation \$ 1,380.00 | Form 1099-G | Certain Government Payments |
| PAYER'S federal identification number 26-6XXXXXX | | 2 State or local income tax refunds, credits, or offsets \$ | | |
| RECIPIENT'S name Kevin R. Kent | RECIPIENT'S identification number 211-XX-XXXX | 3 Box 2 amount is for tax year | 4 Federal income tax withheld \$ 138.00 | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| Street address (including apt. no.) 8705 Somersby Way City, state, and ZIP code Your City, State and Zip Code | 5 ATAA/RTAA payments \$ | 6 Taxable grants \$ | | |
| Account number (see instructions) | 7 Agriculture payments \$ | 8 If checked, box 2 is trade or business income <input type="checkbox"/> | | |
| | 9 Market gain \$ | 10a State 10b State identification no. 11 State income tax withheld \$ | | |

Line 20—Social Security Benefits

| FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT | | | |
|--|---|--|--|
| 20XX. PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION. | | | |
| Box 1. Name Kevin R Kent | | Box 2. Beneficiary's Social Security Number 211-XX-XXXX | |
| Box 3. Benefits Paid in 20XX \$13,682.00 | Box 4. Benefits Repaid to SSA in 2012 \$0.00 | Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$13,682.00 | |
| DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$10,925.20 Medicare Part B premiums deducted from your benefits: \$1,198.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$600.00 Total Additions: \$13,682.00 | | DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$958.00 Box 7. Address Kevin R Kent 8705 Somersby Way Your City, State and Zip Code Box 8. Claim Number (Use this number if you need to contact SSA.) | |
| SAMPLE DOCUMENT | | | |
| Form SSA-1099-SM (1-2012) | | DO NOT RETURN THIS FORM TO SSA OR IRS | |

Line 21—Other Income

| | | | |
|--|--|--------------------------------------|---|
| PAYER'S name, address, ZIP code, federal identification number, and telephone number Get Rich Lottery Board 578 Dollar Blvd. Indianapolis, IN 46204 26-7XXXXXX (888)341-XXXX | 1 Gross winnings | 2 Federal income tax withheld | Form W-2G Certain Gambling Winnings |
| | 1,200.00 | 0.00 | |
| | 3 Type of wager | 4 Date won | |
| | Lottery | 6/28/20XX | |
| WINNER'S name, address (including apt. no.) and ZIP code Mary B. Bryant 8705 Somersby Way Your City, State and Zip Code | 5 Transaction | 6 Race | This information is being furnished to the Internal Revenue Service. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return. |
| | 7 Winnings from identical wagers | 8 Cashier | |
| | 9 Winner's taxpayer identification no. | 10 Window | |
| | 212-XX-XXXX | | |
| Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ▶ <i>Mary B. Bryant</i> | 11 First I.D. | 12 Second I.D. | |
| | 13 State/Payer's state identification no. | 14 State income tax withheld | |
| | YS 22-3XXXXXX | 120.00 | |
| | Date ▶ | 6/28/20XX | |

Mary had \$2,250 in gambling losses. She has also won \$500.00 in the GA State Lottery.

Line 31—Alimony Paid Adjustment

Kevin paid \$3,600 in alimony to a previous wife. Her social security number is 215-XX-XXXX.

Line 32—IRA Contribution Adjustment

Mary made a \$6,000 contribution to her traditional IRA account.

Line 33—Student Loan Interest Adjustment

Mary paid \$268 interest on a student loan she incurred to obtain her teaching degree.

Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Kevin wants to itemize deductions and provides the following information:

| | | |
|---|---|---------|
| Medical insurance | | \$1,200 |
| Doctor bills | | \$653 |
| Hospital bills | | \$200 |
| Life insurance | | \$1,842 |
| Funeral expenses | | \$5,600 |
| Medical mileage | 103 miles per month (1,236 miles total) | |
| Prescription drugs | | \$965 |
| Prescription eyeglasses | | \$210 |
| Tithes to church | | \$1,730 |
| Cash contributions to: National Public Radio, American Cancer Society, Shriners Children’s Hospital with canceled checks and receipts | | \$225 |
| Contributions to Millsap Elementary School with canceled checks and receipts | | \$250 |
| Salvation Army (FMV of clothes and TV in good used condition; Kents have receipts for these contributions.) | | \$350 |
| Home mortgage interest (Form 1098) | | \$2,997 |
| County real estate tax (property tax statement based on property value) | | \$1,240 |
| City real estate tax (property tax statement based on property value) | | \$258 |
| Personal property tax (based on the value) | | \$624 |
| Gambling losses | | \$2,250 |
| Speeding tickets | | \$375 |
| State sales tax (new car) | | \$1,565 |

Line 48—Credit for Child and Dependent Care Expenses

Kevin and Mary paid the Happy Blessings Day Care Center \$1,100 to watch Terri while they worked. The address is 128 Magical Way St, Your City, State, and ZIP Code. Their EIN is 26-8XXXXXX.

Line 49—Education Credits

Kevin and Mary paid \$2,750 for Yvonne's tuition. Yvonne spent \$500.00 on textbooks and \$850.00 for a new computer which was not a course requirement.

| | | | | |
|--|---|--|--|--------------------------|
| FILER'S name, street address, city, state, ZIP code, and telephone number Northern Kentucky University Nunn Drive Founders Hall Suite 500 Highland Heights, KY 41076 | | 1 Payments received for qualified tuition and related expenses \$ | Form 1098-T | Tuition Statement |
| FILER'S federal identification no. 26-9XXXXXX | | 2 Amounts billed for qualified tuition and related expenses \$ 7,750.00 | | |
| STUDENT'S name Yvonne Kent | STUDENT'S social security number 26-9XXXXXX | 3 If this box is checked, your educational institution has changed its reporting method <input type="checkbox"/> | Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. | |
| Street address (including apt. no.) 8705 Somersby Way | City, state, and ZIP code Your City, State and Zip Code | 4 Adjustments made for a prior year \$ | 5 Scholarships or grants \$ 5,000.00 | |
| Service Provider/Acct. No. (see instr.) | 8 Check if at least half-time student <input checked="" type="checkbox"/> | 6 Adjustments to scholarships or grants for a prior year \$ | 7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March <input type="checkbox"/> | |
| | | 9 Checked if a graduate student <input type="checkbox"/> | 10 Ins. contract reimb./refund \$ | |

Mary had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85. She attended Fulton Community College at One University Way, Your City, State and Zip Code.

Line 52—Energy Credits, Form 5695

The Kent's insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding on-site preparation, assembly, or original installation of components. The Kent's have not claimed any credits in previous years on the Form 5695.

Line 62—Estimated Tax Payments

During the year, Kevin and Mary made the following estimated tax payments.

| DATE PAID | AMOUNT PAID |
|-----------|-------------|
| 04/14 | \$100.00 |
| 09/18 | \$100.00 |

They also applied \$200 from last year's tax refund toward this year's taxes.

Line 64a—Earned Income Credit (EIC)

Kevin and Mary may qualify for EIC. If they do qualify for EIC, then answer the questions on the EIC schedule and the EIC worksheet.

Line 65—Additional Child Tax Credit, Schedule 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Schedule 8812.

Line 66—Refundable American Opportunity Credit

Kevin wants to know if they will qualify for the refundable portion of the American Opportunity Credit. Verify the taxpayer data is entered correctly on Form 8863.

Line 73—Overpayment

74a—Amount You Want Refunded to You

Kevin wants any refund or debit deposited to or withdrawn from the checking account. He provided you with a copy of a check.

Kevin Kent
8705 Somersby Way
Your City, State, and ZIP Code

1234
15-000000000

PAY TO THE ORDER OF _____ \$ _____ DOLLARS

Federal Credit Union
City, State, and Zip Code

For _____

|:062005690 |:00578965542 1234

Line 75—Applied to Next Year's Estimated Taxes

If there is a refund, Kevin wants half applied to next year's taxes.

If using TaxWise®, review the Forms Tree and address any red exclamation marks by completing the unanswered questions. Do the Diagnostics to ensure there are no e-filing problems.

Signature Line

Kevin wants to sign the return using the Practitioner's Pin.

- If energy credit is not used, delete Form 5695.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

This page intentionally left blank

Exercise 7 – Woods Intake and Interview Sheet, page 1 of 2

Form **13614-C** (October 2013) Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
• You are responsible for the information on your return. Please provide complete and accurate information.
• If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

| | | | |
|---|---|--|--|
| 1. Your first name William | M.I. C | Last name Woods | Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Your spouse's first name Lana | M.I. A | Last name Woods | Is your spouse a U.S. citizen <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 3. Mailing address 7491 May Lyn Way | Apt # | City Your City | State YS |
| 4. Contact information Telephone number(s) 717-555-XXXX | ZIP code Your Zip | | |
| 5. Your Date of Birth 05/07/1981 | 6. Your job title Military | 7. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 8. Your spouse's Date of Birth 12/15/1981 | 9. Your spouse's job title Homemaker | 10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 11. Can anyone claim you or your spouse on their tax return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 12. Have you or your spouse a. Been a victim of identity theft <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you:
 Single Married Divorced or Legally Separated Widowed

Did you live with your spouse during any part of the last six months of 2013? Yes No

Date of final decree or separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:
 • **everyone** who lived with you last year (other than you or your spouse)
 • **anyone** you supported but did not live with you last year

If additional space is needed check here and list on page 4

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|---|--|---|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of income? (yes/no) | Did this person have more than \$3900 of support for this person? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) | |
| (a) Edward Woods | (b) 03/15/07 | (c) Son | (d) 12 | (e) Yes | (f) Yes | (g) S | (h) No | (i) No | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.volta@irs.gov or call toll free 1-877-330-1205

Exercise 7 – Woods Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|--|-------------------------------------|--------------------------|---|
| Part III – Income – Last Year, Did You (or Your Spouse) Receive | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

| | | | |
|---|-------------------------------------|--------------------------|--|
| Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input checked="" type="checkbox"/> 401K (B) <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part V – Life Events – Last Year, Did You (or Your Spouse) | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

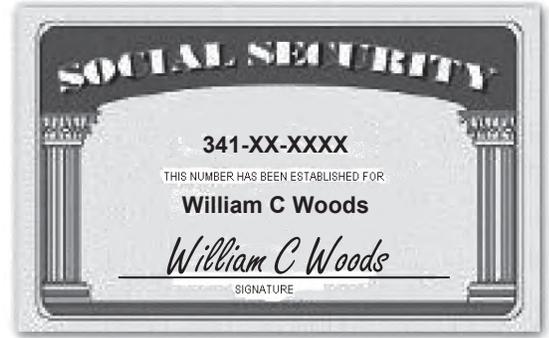
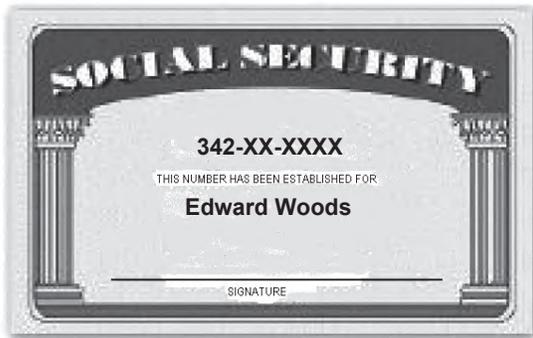
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

| | | |
|---|---|---|
| If you are due a refund, would you like | | |
| Direct deposit | To purchase U.S. Savings Bonds | To split your refund between different accounts |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home _____ Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Interview Notes – Woods

While using Form 13614-C to complete the interview with the Woods, the following information was used to complete the return.

- William returned to his home base in the United States this past year. He brought his wife Lana, who is a Swiss citizen, and their son Edward, who was born abroad. He met and married Lana in 2006 while he was stationed in Europe.
- William asked if he could file a joint return with Lana. They provided a copy of her letter from the IRS which indicated her individual tax identification number was 9XX-70-XXXX. They have always chosen to treat Lana as a Resident Alien, and the choice was never suspended or ended.
- They do not have any deductions.
- They do not need a state return prepared for them. He did not itemize deductions last year. If there is a refund, it is to be mailed to their home.
- William and Lana are not students and have never taken a distribution from a qualified retirement plan.
- Taxpayer did not qualify for the premium tax credit and both taxpayers had minimum essential coverage all year.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

| | | | | | |
|---|----------------------------|--|---------------------|--|---------------------|
| | | a Employee's social security number 341-XX-XXXX | | | |
| b Employer identification number (EIN) 27-5XXXXXX | | 1 Wages, tips, other compensation \$29,134.50 | | 2 Federal income tax withheld \$2851.07 | |
| c Employer's name, address, and ZIP code DFAS P O BOX 8889 INDIANAPOLIS, IN 46249-2410 | | 3 Social security wages \$30,334.50 | | 4 Social security tax withheld \$1,274.05 | |
| | | 5 Medicare wages and tips \$30,334.50 | | 6 Medicare tax withheld \$439.85 | |
| | | 7 Social security tips | | 8 Allocated tips | |
| d Control number | | 9 | | 10 Dependent care benefits | |
| e Employee's first name and initial | | Last name | | Suffix | |
| William Woods | | 749 Oak Drive | | Your City, Your State and ZIP Code | |
| | | 11 Nonqualified plans: | | 12a See instructions for box 12 D \$1,200.00 | |
| | | 13 Statutory employer <input type="checkbox"/> | | Retirement plan <input checked="" type="checkbox"/> | |
| | | Third-party plan <input type="checkbox"/> | | 12b | |
| | | 14 Other | | 12c | |
| | | | | 12d | |
| f Employee's address and ZIP code | | | | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax |
| YS | 54-6798321 | \$29,134.50 | \$1,345.00 | | |
| | | | | | 20 Locality name |

Portfolio INVESTMENTS

20XX Form 1099

897 S Reed Lane
Cincinnati, OH 45202
513-555-XXXX

Date Prepared: January 31, 20XX

Recipient's Name and Address

Federal ID Number: 25-8XXXXXX

William C. Woods

Taxpayer ID Number: 341-XX-XXXX

7491 May Lyn Way
Your City, State and ZIP Code

Account Number: 111-5555

Copy B for Recipient

Dividends and Distributions - 20XX Form 1099 - DIV

| Box | Description | Amount | Total |
|-----|--|----------|----------|
| 1a | Total ordinary dividends (Includes amount shown in box 1b) | \$ 76.51 | \$ 76.51 |
| 1b | Qualified dividends | 76.51 | 76.51 |
| 2a | Total Capital Gain Distributions (Includes amount shown in boxes 2b, 2c and 2d) | 15.51 | 15.51 |
| 2b | Unrecap Sec 1250 Gain | 0.00 | |
| 2c | Section 1202 Gain | 0.00 | |
| 2d | Collectibles (28%) Gain | 0.00 | |
| 3 | Nondividend Distributions | | 0.00 |
| 4 | Federal Income Tax Withheld | | 0.00 |
| 5 | Investment expenses | | 0.00 |
| 6 | Foreign Tax Paid | 12.00 | 12.00 |
| 8 | Cash Liquidation Distributions | | 0.00 |
| 9 | Noncash Liquidation Distributions | | 0.00 |

Interest Income - 20XX Form 1099 - INT

| Box | Description | Amount | Total |
|-----|--|----------|-----------|
| 1 | Interest Income | \$127.00 | \$ 127.00 |
| 3 | Interest on U. S. Savings Bonds and Treasury Obligations | \$245.00 | \$ 245.00 |
| 4 | Federal Income Tax Withheld | \$35.00 | \$ 35.00 |
| 5 | Investment expenses | | |
| 6 | Foreign Tax Paid | | |
| 8 | Tax-Exempt Interest | | \$ 191.23 |
| 9 | Specific Private Activity Bond Interest | | 0.00 |

Proceeds from Broker and Barter Transactions - 20XX Form 1099-B

| 7 - Description | 1b-Cusip Number | Non Covered Security Y/N | 5- No of Shares | Cost / Basis | Buy date | 1a- Sale Date | 2- Gross Proceeds (Less Commissions) | 4-Federal Income Tax Withheld |
|-----------------------|-----------------|--------------------------|-----------------|--------------|----------|---------------|--------------------------------------|-------------------------------|
| Rust Corporation | xxxxxxx | Y | 100 | \$3,200.00 | 11/1/98 | 5/25/CY | \$3,700.00 | \$0.00 |
| Rio Motors Inc | xxxxxxx | Y | 150 | \$9,543.00 | 7/15/08 | 6/28/CY | \$9,648.00 | \$0.00 |
| Yours-Mine-Ours Corp | xxxxxxx | Y | 75 | \$3,750.00 | 9/1/07 | 10/20/CY | \$3,900.00 | \$0.00 |
| Bagels R Us Corp | xxxxxxx | Y | 63 | \$1,575.00 | 8/1/02 | 1/3/CY | \$1,400.00 | \$0.00 |
| Holy Donuts Corp | xxxxxxx | Y | 95 | \$2,800.00 | 10/15/03 | 2/5/CY | \$2,500.00 | \$0.00 |
| More 4 U Corp | xxxxxxx | Y | 80 | \$1,600.00 | 11/12/04 | 3/7/CY | \$1,400.00 | \$0.00 |
| Couch & More Corp | xxxxxxx | Y | 70 | \$1,050.00 | 6/15/10 | 3/9/CY | \$1,000.00 | \$0.00 |
| Grow More Plants Corp | xxxxxxx | N | 2000 | \$2,500.00 | 4/15/CY | 9/15/CY | \$1,500.00 | \$0.00 |

Total Gross Proceeds from Broker Transactions (less commissions)

\$25,048.00

Total Federal Income Tax Withheld

\$0.00

* = Information not available

Gross Proceeds from each of your security transactions are reported individually to the IRS

Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

20XX Form 1099

Due to recent changes in tax law, reporting of Capital Gains requires either a detailed listing of stocks OR an acceptable list of transactions. You cannot use a combination; one or the other can be used but not both.

Problem C – Brooks Intake and Interview Sheet, page 1 of 2

Form **13614-C** (October 2013) Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

1. Your first name: Keith
 Last name: Brooks
 M.I.: L
 Are you a U.S. citizen: Yes No

2. Your spouse's first name: Kathy
 Last name: Brooks
 M.I.: M
 Is your spouse a U.S. citizen: Yes No

3. Mailing address: 954 Sprout Way
 City: _____ State: _____ ZIP code: _____
 Apt #: _____ City: _____ Your City: _____

4. Contact information: Telephone number(s): 816-555-XXXX
 E-mail address: _____

5. Your Date of Birth: 02/04/1971
 Your job title: Military
 6. Your job title: Military
 7. Last year, were you: a. Full time student Yes No
 b. Totally and permanently disabled Yes No c. Legally blind Yes No

8. Your spouse's Date of Birth: 02/11/1971
 Your spouse's job title: Electrical Engineer
 9. Your spouse's job title: Electrical Engineer
 10. Last year, was your spouse: a. Full time student Yes No
 b. Totally and permanently disabled Yes No c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return: Yes No
 12. Have you or your spouse: a. Been a victim of identity theft Yes No
 b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you: Single Married Divorced or Legally Separated Widowed
 Did you live with your spouse during any part of the last six months of 2013? Yes No
 Date of final decree or separate maintenance agreement: _____
 Year of spouse's death: _____

2. List the names below of: **everyone** who lived with you last year (other than you or your spouse) **and** **everyone** you supported but did not live with you last year
 If additional space is needed check here and list on page 4

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|--|---|--|---|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of their own support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) | |
| (a) Nancy E Brooks | (b) 01/05/05 | (c) Daughter | (d) 12 | (e) Yes | (f) Yes | (g) S | (h) No | (i) No | | | | | | |
| Brian T Brooks | 09/12/03 | Son | 12 | Yes | Yes | S | No | No | | | | | | |
| Denise C Brooks | 12/12/99 | Daughter | 12 | Yes | Yes | S | No | No | | | | | | |

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

Problem C – Brooks Intake and Interview Sheet, page 2 of 2

Yes **No** **Unsure** **Check appropriate box for each question in each section**

Part III – Income – Last Year, Did You (or Your Spouse) Receive

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 5
- 2. (A) Tip Income?
- 3. (B) Scholarships? (Forms W-2, 1098-T)
- 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- 5. (B) Refund of state/local income taxes? (Form 1099-G)
- 6. (B) Alimony income?
- 7. (A) Self-Employment income? (Form 1099-MISC, cash)
- 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
- 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
- 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
- 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
- 12. (B) Unemployment compensation? (Form 1099-G)
- 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
- 14. (M) Income (or loss) from Rental Property?
- 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

- 1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
- 2. Contributions to a retirement account? _____ IRA (A) _____ Roth IRA (B) 401K (B) _____ Other
- 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
- 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
- 5. (B) Medical expenses? (including health insurance premiums)
- 6. (B) Home mortgage interest? (Form 1098)
- 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
- 8. (B) Charitable contributions?
- 9. (B) Child or dependent care expenses such as daycare?
- 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
- 11. (A) Expenses related to self-employment income or any other income you received?

Part V – Life Events – Last Year, Did You (or Your Spouse)

- 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
- 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
- 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
- 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
- 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
- 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
- 7. (A) Receive the First Time Homebuyers Credit in 2008?
- 8. (B) Pay any student loan interest? (Form 1098-E)
- 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
- 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Part VI – Additional Information and Questions Related to the Preparation of Your Return

Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

If you are due a refund, would you like

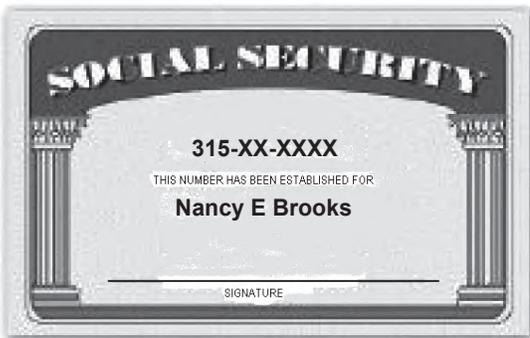
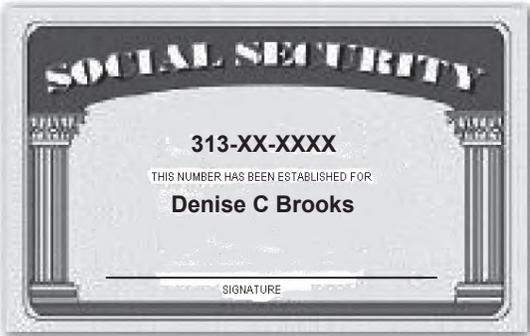
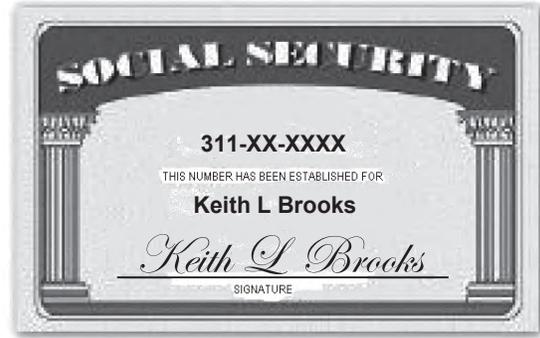
| | | |
|---|---|---|
| Direct deposit | To purchase U.S. Savings Bonds | To split your refund between different accounts |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

If you have a balance due, would you like to make a payment directly from your bank account Yes No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home NONE Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Interview Notes — Brooks

While using Form 13614-C to complete the interview with Kathy, the following information was used to complete the return.

- The Brooks have been married for fifteen years. Keith Brooks is a teacher presently serving in Iraq. Kathy completed some continuing professional education (CPE) requirements for her job during the year.
- The Brooks do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they would like direct deposit into their checking account. If there is a balance due they would like direct debit from their checking account. Keith and Kathy would both like to contribute to the Presidential Election Fund.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

| | | |
|------------------------------------|--|-------------|
| Keith L. and Kathy M Brooks | | 1234 |
| 954 Sproul Way | | 15-00000000 |
| Your City, State, and ZIP Code | | |
| PAY TO THE ORDER OF | | \$ |
| | | DOLLARS |
| Military Credit Union | | |
| Anytown, USA | | |
| FOR | | |
| ⑆062005690⑆00578965542 1234 | | |

Line 7—Brooks

Mrs. Brooks brought all of their W-2's.

| | | | |
|---|--|--|--|
| a Employee's social security number 311-XX-XXXX | | | |
| b Employer identification number (EIN) 30-5XXXXXX | | 1 Wages, tips, other compensation \$17,783.95 | 2 Federal income tax withheld \$2,120 |
| c Employer's name, address, and ZIP code Mount Ashbury School of Technology 628 Park Avenue Fairview, KY 42221 | | 3 Social security wages \$17,783.95 | 4 Social security tax withheld \$746.93 |
| | | 5 Medicare wages and tips \$17,783.95 | 6 Medicare tax withheld \$257.87 |
| | | 7 Social security tips | 8 Allocated tips |
| d Control number 9 | 10 Dependent care benefits | | |
| e Employee's first name and initial Keith Brooks | | 11 Non-qualified plans | |
| Last name 954 Sproul Way | | 12a See instructions for box 12 | |
| Your City, Your State and Zip Code | | 12b | |
| f Employee's address and ZIP code | | 12c | |
| | | 12d | |
| 15 State YS | Employer's state ID number 21-3456789 | 16 State wages, tips, etc. \$17,783.95 | 17 State income tax \$904 |
| | | 18 Local wages, tips, etc. | 19 Local income tax |
| | | 20 Locality name | |

| | | | | | | |
|---|----------------------------|--|---------------------|--|---------------------|------------------|
| a Employee's social security number 311-XX-XXXX | | | | | | |
| b Employer identification number (EIN) 27-5XXXXXX | | 1 Wages, tips, other compensation \$0.00 | | 2 Federal income tax withheld \$0.0 | | |
| c Employer's name, address, and ZIP code DFAS P O BOX 8889 INDIANAPOLIS, IN 46249-2410 | | 3 Social security wages \$10,334.50 | | 4 Social security tax withheld \$434.05 | | |
| | | 5 Medicare wages and tips \$10,334.50 | | 6 Medicare tax withheld \$149.85 | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial Keith Brooks | | Last name Brooks | | Suffix | | |
| 954 Sproul Way Your City, Your State and ZIP Code | | 11 Nonqualified plans | | 12a See instructions for box 12 Q \$10,334.50 | | |
| | | 13 <input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay | | 12b | | |
| | | 14 Other | | 12c | | |
| f Employee's address and ZIP code | | | | 12d | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| | | | | | | |

| | | | | | | |
|---|----------------------------|--|---------------------|--|---------------------|------------------|
| a Employee's social security number 311-XX-XXXX | | | | | | |
| b Employer identification number (EIN) 27-5XXXXXX | | 1 Wages, tips, other compensation \$2,783.95 | | 2 Federal income tax withheld \$120.09 | | |
| c Employer's name, address, and ZIP code DFAS P O BOX 8889 INDIANAPOLIS, IN 46249-2410 | | 3 Social security wages \$2,783.95 | | 4 Social security tax withheld \$116.93 | | |
| | | 5 Medicare wages and tips \$2,783.95 | | 6 Medicare tax withheld \$40.37 | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial Keith Brooks | | Last name Brooks | | Suffix | | |
| 954 Sproul Way Your City, Your State and ZIP Code | | 11 Nonqualified plans | | 12a See instructions for box 12 | | |
| | | 13 <input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay | | 12b | | |
| | | 14 Other | | 12c | | |
| f Employee's address and ZIP code | | | | 12d | | |
| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| YS | 13-4567982 | \$2,783.95 | \$34.00 | | | |

| | | | | | | |
|--|---|--|-----------------------------------|---|---------------------|------------------|
| | | a Employee's social security number 312-XX-XXXX | | | | |
| b Employer identification number (EIN) 30-6XXXXXX | | 1 Wages, tips, other compensation \$23,781.89 | | 2 Federal income tax withheld \$2,820.09 | | |
| c Employer's name, address, and ZIP code Chem-Tech Inc 1 Broadway Way Fairview, KY 42221 | | 3 Social security wages \$27,781.89 | | 4 Social security tax withheld \$1,166.84 | | |
| | | 5 Medicare wages and tips \$27,781.89 | | 6 Medicare tax withheld \$402.84 | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial Last name Kathy Brooks 954 Sproul Way Your City, Your State and ZIP Code | | 11 Nonqualified plans | | 12a See instructions for box 12 D \$4,000.00 | | |
| | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12b | | |
| | | 14 Other | | 12c | | |
| | | | | 12d | | |
| f Employee's address and ZIP code | | | | | | |
| 15 State | Employer's state ID number YS 79-2356481 | 16 State wages, tips, etc. \$23,781.89 | 17 State income tax \$1,134.00 | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| | | | | | | |

| | | | | | | |
|---|---|--|--------------------------------|---|---------------------|------------------|
| | | a Employee's social security number 311-XX-XXXX | | | | |
| b Employer identification number (EIN) 11-3XXXXXX | | 1 Wages, tips, other compensation \$550.00 | | 2 Federal income tax withheld \$110.00 | | |
| c Employer's name, address, and ZIP code DFAS ROME ATTN: MIL PCS TRAVEL 325 BROOKS ROAD ROME, NY 13441-4527 | | 3 Social security wages \$550.00 | | 4 Social security tax withheld \$23.10 | | |
| | | 5 Medicare wages and tips \$550.00 | | 6 Medicare tax withheld \$7.98 | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial Last name Keith Brooks 954 Sproul Way Your City, Your State and ZIP Code | | 11 Nonqualified plans | | 12a See instructions for box 12 P \$546.83 | | |
| | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12b | | |
| | | 14 Other | | 12c | | |
| | | | | 12d | | |
| f Employee's address and ZIP code | | | | | | |
| 15 State | Employer's state ID number YS 33-4567910 | 16 State wages, tips, etc. \$550.00 | 17 State income tax \$22.00 | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| | | | | | | |

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.

Line 9—Dividends

| | | | | |
|---|--|---|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. A & P FINANCIAL SERVICES 210 Simone Parkway Charlotte, NC 28216 | | 1a Total ordinary dividends \$ 187.00 | Form 1099-DIV | Dividends and Distributions |
| | | 1b Qualified dividends \$ 150.00 | | |
| PAYER'S federal identification number 27-6XXXXXX | | 2a Total capital gain distr. \$ 15.65 | 2b Unrecap. Sec. 1250 gain \$ | Copy B For Recipient |
| RECIPIENT'S identification number | | 2c Section 1202 gain \$ | 2d Collectibles (28%) gain \$ | |
| RECIPIENT'S name Keith Brooks | | 3 Nondividend distributions \$ | 4 Federal income tax withheld \$ | This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| Street address (including apt. no.) 954 Sproul Way | | 5 Investment expenses \$ | 6 Foreign tax paid \$ | |
| City, state, and ZIP code Your City, Your State and Zip Code | | 7 Foreign country or U.S. possession | 8 Cash liquidation distributions \$ | |
| Account number (see instructions) | | 9 Noncash liquidation distributions \$ | 10 Exempt-interest dividends \$ | |
| | | 11 Specified private activity bond interest dividends \$ | 12 State | |
| | | 13 State identification no. | 14 State tax withheld \$ | |
| | | | | |

Line 17—Rental Real Estate

When the Brooks moved to Keith's first duty station, they could not sell their home. They asked a realtor friend to find a renter for them. It was available for rent July 1, of the current tax year. They had records to show the income and expenses related to the rental property. They actively participated in their rental property.

It was rented on August 1, for \$700 per month. They collected \$3,500 in rent during the tax year. They did not make any payments that would require them to file Form 1099. Their rental expenses included \$135 to their friend for finding a renter and \$235 for yard maintenance and some small repairs. They paid \$400 per year for property insurance. They received Form 1098, *Mortgage Interest Statement*, from Oak Grove National Bank. The bank reported that they had paid \$5,815 in mortgage interest and \$1,380 in property taxes on their home, which was located at 123 Maple Way, Your State.

Their friend computed this year's depreciation for them, which would be \$1,400. (This is calculated on an \$84,000 basis for depreciation, 27 and one-half-year recovery period, mid-month convention, and straight-line method. The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000] which is not depreciable.)

Adjustments

During the first five months of the tax year Keith, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. Kathy stated that he drove his car to the drill location each month and kept

a written log of his mileage. He also spent two nights each drill period at the local motel. The motel receipts indicated he paid \$73 per night. His record of meal expenses showed that he spent a total of \$338 for the five-month period. His expenses were not reimbursed. (These amounts are equal to the federal per diem amounts.) Keith placed his vehicle in service on 01/01/2009. He had 9,300 other miles on his vehicle during the year. There was also another vehicle available for personal use.

Line 26—Moving Expenses Adjustment

Keith did a “Do It Yourself” move to his permanent duty station when he entered active duty on June 15, of the current tax year. The Army estimated the cost of his move to be \$5,000. He was advanced \$4,750. He filed a travel voucher for \$4,200.00 for his expenses. He received a W-2 from the Mil PCS Travel office reporting the \$550 in profit as income in box 1 of Form W-2. A “P” in box 12 of the W-2 indicated he received a move-in housing allowance of \$546.83.

His other travel and lodging expenses that were not reimbursed were: mileage of 1,000 miles, moving of household pets of \$250.00 and an additional room at the hotel of \$473 due to occupancy limits.

Itemized Deductions

Line 40—Itemized Deductions

Kathy belongs to her state’s professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during the tax year. The Brooks made charitable contributions to their church in the amount of \$6300. They have a written acknowledgment from their church.

Credits

Line 48—Credit for Child and Dependent Care Expenses, Form 2441

Keith and Kathy paid \$100 per week for 15 weeks to Fun For Tots, 798 Lucas Way, Your City, Your State, Your ZIP Code for after school care for Nancy. The EIN for Fun For Tots is 29-2XXXXXX.

Line 49—Education Credits

Kathy completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totalled \$3,000. Kathy attended Murray Technical College, 25 Murray Avenue, Murray, KY, 42071. The EIN for Murray Tech is 30-1XXXXXX.

Line 50—Retirement Savings Contributions Credit

The Brooks qualify for Retirement Savings Contribution Credit. Neither Keith nor Kathy are full time students. They have never received any distributions from any qualified retirement plans.

Line 64a—Earned Income Credit

Keith and Kathy want to know if they qualify for the Earned Income Credit (EIC). Complete the EIC worksheet, as needed.

Line 65—Additional Child Tax Credit, Schedule 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Schedule 8812.

Line 74a—Amount You Want Refunded to You

Keith and Kathy would like direct deposit. (See the check for their bank routing and account numbers.)

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

International Practice Exercise 8

Exercise 8 – Lincoln Intake and Interview Sheet, page 1 of 2

| | | |
|---------------------------------------|---|-------------------------|
| Form 13614-C (October 2013) | Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet | OMB Number 1545-1964 |
|---------------------------------------|---|-------------------------|

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Please complete pages 1-2 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

| | | | |
|---|-----------|-----------------------|--|
| 1. Your first name Abe | M.I. R | Last name L.incoln | Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Your spouse's first name Ashley | M.I. B | Last name McCleary | Is your spouse a U.S. citizen <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 3. Mailing address 523 Tenth Avenue North | Apt # | City Your City | State YS |
| 4. Contact information Telephone number(s) 213-555-XXXX | | ZIP code Your Zip | |

| | | | |
|---|------------------------------------|---|--|
| 5. Your Date of Birth 07/21/1976 | 6. Your job title Nurse | 7. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 8. Your spouse's Date of Birth 12/23/1974 | 9. Your spouse's job title None | b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | b. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 11. Can anyone claim you or your spouse on their tax return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 12. Have you or your spouse | | b. Adopted a child <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you:

Single Married Did you live with your spouse during any part of the last six months of 2013? Yes No
 Divorced or Legally Separated Date of final decree or separate maintenance agreement _____
 Widowed Year of spouse's death _____

2. List the names below of:
 • **everyone** who lived with you last year (other than you or your spouse)
 • **anyone** you supported but did not live with you last year

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example: son, daughter, none, parent, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | | |
|--|--------------------------|---|---|---------------------|---|--|--------------------------------------|---|---|--|---|--|---|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of their own support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wj.voltax@irs.gov or call toll free 1-877-330-1205

Exercise 8 – Lincoln Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|--|-------------------------------------|--------------------------|---|
| Part III – Income – Last Year, Did You (or Your Spouse) Receive | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? _____ IRA (A) _____ Roth IRA (B) _____ 401K (B) _____ Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part V – Life Events – Last Year, Did You (or Your Spouse) | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

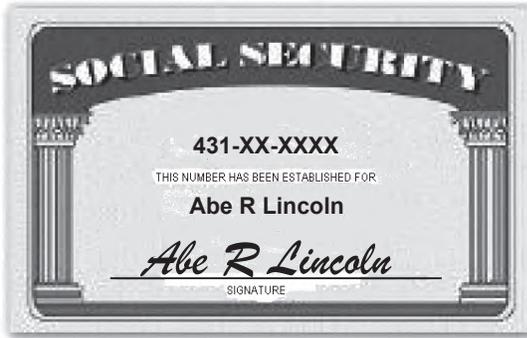
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

| | | |
|---|---|---|
| If you are due a refund, would you like | | |
| Direct deposit | To purchase U.S. Savings Bonds | To split your refund between different accounts |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home _____ Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Interview Notes – Lincoln

While using Form 13614-C to complete the interview with the Lincoln's, the following information was utilized to complete the return.

- Abe, a U.S. citizen, moved to Ireland on May 30, of the current tax year. Abe married Ashley, an Irish citizen and resident, in June of the current tax year.
- They would like to file jointly this year. Ashley has no income and chooses to be treated as a U.S. resident for tax purposes in of the current tax year.
- Ashley does not have a social security number and understands that she needs to obtain an Individual Taxpayer Identification Number (ITIN) in order to file a joint return with Abe. Ashley brought a completed Form W-7 with her.
- Abe worked in the United States for four months and received a Form W-2 from his employer.
- Abe also worked as a nurse at Fitzgerald General Hospital for the remainder of the year. The hospital address is 456 Elgin Road, Dublin 17, Ireland.
- The hospital gave Abe a document showing wages of \$18,543, and federal tax (equal to U.S. withholdings) of \$1,658 (converted into U.S. currency).
- Abe and his wife earned \$1,349 interest on a savings account in a Dublin bank. The foreign institution withheld \$78 in income tax to the Ireland taxing authority.
- Abe enrolled in a nursing course at the Fulton School of Nursing to improve his job skills while in the United States, and paid \$1,235. The school was located at 2212 N Morgan Street, Atlanta, GA, 30308. The EIN number was 58-1XXXXXX.
- Abe did not itemize his deductions last year.
- Neither Abe nor Ashley were full time students. They have never taken a distribution from any qualified retirement plan.
- Taxpayer did not qualify for the premium tax credit and both taxpayers had minimum essential coverage all year.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

▶ See instructions.
 ▶ For use by individuals who are not U.S. citizens or permanent residents.

| FOR IRS USE ONLY | | | |
|------------------|--|--|--|
| | | | |
| | | | |

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

Before you begin:

- Do not submit this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b**, **c**, **d**, **e**, **f**, or **g**, you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).

- a Nonresident alien required to get ITIN to claim tax treaty benefit
 - b Nonresident alien filing a U.S. tax return
 - c U.S. resident alien (based on days present in the United States) filing a U.S. tax return
 - d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 - e Spouse of U.S. citizen/resident alien } **Abe R Lincoln 431-XX-XXXX**
 - f Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception
 - g Dependent/spouse of a nonresident alien holding a U.S. visa
 - h Other (see instructions) ▶
- Additional information for a and f: Enter treaty country ▶ and treaty article number ▶

| | | | |
|---|---------------------------------------|----------------------------|------------------------------|
| Name (see instructions) Name at birth if different ▶ | 1a First name Ashley | Middle name Beth | Last name McCleary |
| | 1b First name | Middle name | Last name |

Applicant's mailing address

2 Street address, apartment number, or rural route number. **If you have a P.O. box, see page 4.**

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) address
(if different from above)
(see instructions)

3 Street address, apartment number, or rural route number. **Do not use a P.O. box number.**

64 Penny Lane

City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Dublin 17, Ireland

| | | | | |
|--------------------------|--|--|---|--|
| Birth information | 4 Date of birth (month / day / year) 12 / 23 / 1974 | Country of birth Ireland | City and state or province (optional) Dublin | 5 <input type="checkbox"/> Male <input checked="" type="checkbox"/> Female |
| | 6a Country(ies) of citizenship Ireland | 6b Foreign tax I.D. number (if any) | 6c Type of U.S. visa (if any), number, and expiration date | |

Other information

6d Identification document(s) submitted (see instructions) Passport Driver's license/State I.D.
 USCIS documentation Other

Issued by: No.: Exp. date: / / Entry date in United States: / /

6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?

No/Do not know. Skip line 6f.
 Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

6f Enter: TIN or EIN ▶ and Name under which it was issued ▶

6g Name of college/university or company (see instructions) Length of stay

Sign Here

Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.

| | | |
|--|---|---|
| Signature of applicant (if delegate, see instructions) | Date (month / day / year) 2 / 28 / 20XX | Phone number (213) 555-XXXX |
| | Name of delegate, if applicable (type or print) | Delegate's relationship to applicant <input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney |

Acceptance Agent's Use ONLY

| | | |
|--------------------------------|---------------------------|-------------|
| Signature | Date (month / day / year) | Phone () |
| Name and title (type or print) | Name of company | Fax () |
| | | EIN |
| | | Office Code |

| | | | | | | |
|---|---|---|--|--|----------------------------|-------------------------|
| | | a Employee's social security number 431-XX-XXXX | | | | |
| b Employer identification number (EIN) 32-5XXXXXX | | 1 Wages, tips, other compensation \$10,900.00 | | 2 Federal income tax withheld \$1,059.00 | | |
| c Employer's name, address, and ZIP code Carolina Medical 521 McIlwain Street Atlanta, GA 30308 | | 3 Social security wages \$14,900.00 | | 4 Social security tax withheld \$625.80 | | |
| | | 5 Medicare wages and tips \$14,900.00 | | 6 Medicare tax withheld \$216.05 | | |
| | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial | | Last name | | 11 Nonqualified plans | | |
| Abe Lincoln | | 523 Tenth Avenue North | | Your City, Your State and ZIP Code | | |
| f Employee's address and ZIP code | | 13 | | 12a See instructions for box 12 | | |
| | | <input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay | | D \$4,000.00 | | |
| | | 14 Other: | | 12b | | |
| | | | | 12c | | |
| | | | | 12d | | |
| | | | | | | |
| 15 State YS | Employer's state ID number 12-3456789 | 16 State wages, tips, etc. \$10,900.00 | 17 State income tax \$565.00 | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
| | | | | | | |

Problem D – Surry Intake and Interview Sheet, page 1 of 2

Form **13614-C** (October 2013) Department of the Treasury - Internal Revenue Service
Intake/Interview & Quality Review Sheet OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-2 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

1. Your first name: David M.I. D Last name: Surry Are you a U.S. citizen: Yes No

2. Your spouse's first name: Elizabeth M.I. A Last name: Surry Is your spouse a U.S. citizen: Yes No

3. Mailing address: 1023 Vandenver Court Apt # City Your City State ZIP code Your Zip

4. Contact information: Telephone number(s) 312-555-XXXX Email address

5. Your Date of Birth: 09/23/1983 6. Your job title: Military 7. Last year, were you: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No

8. Your spouse's Date of Birth: 08/17/1983 9. Your spouse's job title: Clerk 10. Last year, was your spouse: a. Full time student Yes No b. Totally and permanently disabled Yes No c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return Yes No

12. Have you or your spouse a. Been a victim of identity theft Yes No b. Adopted a child Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you: Single Married Divorced or Legally Separated Widowed Did you live with your spouse during any part of the last six months of 2013? Yes No

Date of final decree or separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of **everyone** who lived with you last year (other than you or your spouse) who you supported but did not live with you last year

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/dd/yy) | Relationship to you (for example, son, daughter, parent, none, etc) | Number of months lived in your home last year | US Citizen (yes/no) | Resident of US, Canada, or Mexico last year (yes/no) | Single or Married as of 12/31/13 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by Certified Volunteer Preparer | | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|---|--|---|--|---|--|
| | | | | | | | | | Can this person be claimed by someone else as a dependent on their return? (yes/no) | Did this person provide more than 50% of their own support? (yes/no) | Did this person have more than \$3900 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) | |
| (a) Marvin D Surry | (b) 02/04/05 | (c) Son | (d) 12 | (e) Yes | (f) Yes | (g) S | (h) Yes | (i) No | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

Problem D – Surry Intake and Interview Sheet, page 2 of 2

| Yes | No | Unsure | Check appropriate box for each question in each section |
|--|-------------------------------------|--------------------------|---|
| Part III – Income – Last Year, Did You (or Your Spouse) Receive | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify <u>FEC</u> |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <u>IRA</u> (A) <u> </u> Roth IRA (B) <u> </u> 401K (B) <u>X</u> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

| | | | |
|---|-------------------------------------|--------------------------|---|
| Part V – Life Events – Last Year, Did You (or Your Spouse) | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? <u> </u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? <u> </u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <u> </u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |

Part VI – Additional Information and Questions Related to the Preparation of Your Return

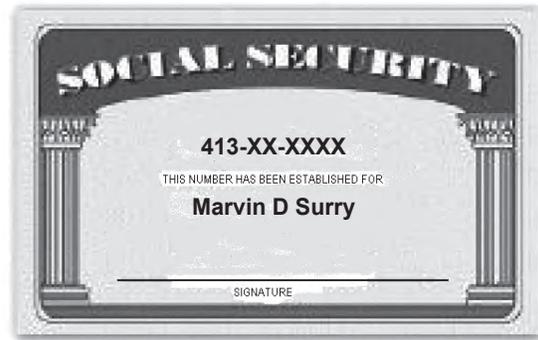
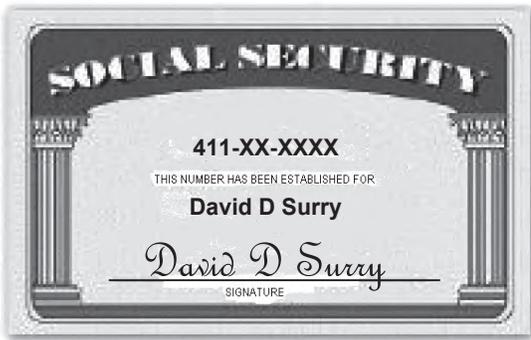
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

| | | | | | |
|---|--|--------------------------------|--|---|--|
| If you are due a refund, would you like | | | | | |
| Direct deposit | | To purchase U.S. Savings Bonds | | To split your refund between different accounts | |
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| If you have a balance due, would you like to make a payment directly from your bank account <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | |

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English, what language is spoken in your home NONE Prefer not to answer

Are you or a member of your household considered disabled Yes No Prefer not to answer



Interview Notes – Surry

While using Form 13614-C to complete the interview with the Surry's, the following information was used to complete the return.

- David is stationed in Mildenhall AFB (123 First Street) near Suffolk, England, IPP3AW. He has been there with his wife Elizabeth and his son Marvin since May 2010.
- Elizabeth is a data entry clerk for an England accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England, IPP3AW). She had a statement of earnings from her employer, showing that she had been paid \$29,457 during the tax year while an employee. She also provided records that indicated she had paid \$3,286 in income taxes to the British taxing authority. All money amounts on the statements were in U.S. currency.
- The Surrays provided records indicating that they had paid \$3,650 to Small Hands, a child care service on base, for babysitting services while they were at work. The address for Small Hands is 987 Sax Hayden Way, Suffolk, England, IPP3AW. The EIN for provider is 41-0XXXXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Elizabeth's income or to use the foreign tax credit. Wages are considered general limitation income. Taxpayers cannot deduct, exclude, or claim a credit for any item that can be allocated to or charged against the excluded income. Neither Elizabeth nor David have ever filed a F2555 or 2555EZ before. Preparer can use "What If Mode" in TaxWise Desktop to determine the best outcome.
- They do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they want the check mailed to their home.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

Note: To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

| | | | | | |
|--|--|---|------------|--|--|
| | | a Employee's social security number 411-XX-XXXX | | | |
| b Employer identification number (EIN) 27-5XXXXXX | | 1 Wages, tips, other compensation \$49,570.00 | | 2 Federal income tax withheld \$3,976.75 | |
| c Employer's name, address, and ZIP code DFAS P O BOX 8889 INDIANAPOLIS, IN 46249-2410 | | 3 Social security wages \$56,695.00 | | 4 Social security tax withheld \$2,381.19 | |
| | | 5 Medicare wages and tips \$56,695.00 | | 6 Medicare tax withheld \$822.08 | |
| | | 7 Social security tips | | 8 Allocated tips | |
| d Control number | | 9 | | 10 Dependent care benefits | |
| e Employee's first name and initial | | Last name | | Surf | |
| David Surry | | 1023 Vanderver Court | | Your City, Your State and ZIP Code | |
| f Employee's address and ZIP code | | 11 Nonqualified plans | | 12a See instructions for box 12 D \$7,125.00 | |
| | | 13 Statutory employee <input type="checkbox"/> | | 12b | |
| | | Retirement plan <input checked="" type="checkbox"/> | | 12c | |
| | | Third-party sick pay <input type="checkbox"/> | | 12d | |
| | | 14 Other | | | |
| 15 State | | 16 State wages, tips, etc. | | 17 State income tax | |
| YS | Employer's state ID number 32-1456789 | \$49,570.00 | \$1,325.00 | | |
| | | | | 18 Local wages, tips, etc. | |
| | | | | 19 Local income tax | |
| | | | | 20 Locality name | |

This page intentionally left blank

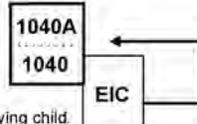
Answers - 2012

| | | | |
|--|--|---|---|
| Form 1040 Department of the Treasury - Internal Revenue Service (99) U.S. Individual Income Tax Return | | 2012 OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20____ | | See separate instructions. | |
| Your first name and initial _____ Last name _____ Sheryl Beringer | | Your social security number 031-██████████ | |
| If a joint return, spouse's first name and initial _____ Last name _____ | | Spouse's social security no. _____ | |
| Home address (number and street). If you have a P.O. box, see instructions. 1717 Tudor Ave | | Apt. no. _____ | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). ██████████ | | ▲ Make sure the SSN(s) above and on line 6c are correct. | |
| Foreign country name _____ Foreign province/county _____ Foreign postal code _____ | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | |
| Filing Status | | 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input checked="" type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | |
| Check only one box. | | Exemptions | |
| 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input type="checkbox"/> Spouse | | Boxes checked on | |
| If more than four dependents, see instr. and check here ▶ <input type="checkbox"/> | | 6a and 6b No. of children on 6c who: • lived with you: 1 • did not live with you due to divorce or separation (see instr.): 2 Dependents on 6c not entered above: 0 Add numbers on lines above ▶ 4 | |
| Dependents: | | (2) Dependent's social security no. (3) Dependent's relationship to you (4) If child under age 17 qualifying for child tax credit (see instr.) | |
| (1) First name Last name | | ARTIS JOHNSON 033-██████████ SON X | |
| COURTNEY JOHNSON 032-██████████ DAUGHTER X | | MONICA JESSE 034-██████████ PARENT | |
| d Total number of exemptions claimed | | 4 | |
| Income | | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. | | 7 35,229. | |
| 8a Taxable interest. Attach Schedule B if required | | 8a | |
| b Tax-exempt interest. Do not include on line 8a | | 8b | |
| 9a Ordinary dividends. Attach Schedule B if required | | 9a | |
| b Qualified dividends | | 9b | |
| 10 Taxable refunds, credits, or offsets of state and local income taxes | | 10 | |
| 11 Alimony received | | 11 | |
| 12 Business income or (loss). Attach Schedule C or C-EZ | | 12 | |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | 13 | |
| 14 Other gains or (losses). Attach Form 4797 | | 14 | |
| 15a IRA distributions | | 15a b Taxable amount | |
| 16a Pensions and annuities | | 16a b Taxable amount | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 17 | |
| 18 Farm income or (loss). Attach Schedule F | | 18 | |
| 19 Unemployment compensation | | 19 2,400. | |
| 20a Social security benefits | | 20a b Taxable amount | |
| 21 Other income. List type and amount (see instr.) | | 21 | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ | | 22 37,629. | |
| Adjusted Gross Income | | 23 Educator expenses | |
| 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | | 24 | |
| 25 Health savings account deduction. Attach Form 8889 | | 25 | |
| 26 Moving expenses. Attach Form 3903 | | 26 | |
| 27 Deductible part of self-employment tax. Attach Schedule SE | | 27 | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | 28 | |
| 29 Self-employed health insurance deduction | | 29 | |
| 30 Penalty on early withdrawal of savings | | 30 | |
| 31a Alimony paid b Recipient's SSN ▶ | | 31a | |
| 32 IRA deduction | | 32 | |
| 33 Student loan interest deduction | | 33 396. | |
| 34 Tuition and fees. Attach Form 8917 | | 34 | |
| 35 Domestic production activities deduction. Attach Form 8903 | | 35 | |
| 36 Add lines 23 through 35 | | 36 396. | |
| 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ | | 37 37,233. | |
| BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. | | Form 1040 (2012) | |

| | | | | | | | |
|--|--|--|--|---|---------|---|--|
| Form 1040 (2012) | | Sheryl Beringer | | 031- [REDACTED] | | Page 2 | |
| Tax and Credits | | 38 | Amount from line 37 (adjusted gross income) | 38 | 37,233. | | |
| Standard Deduction for- • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | | 39a | Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind <input type="checkbox"/> Total boxes checked ▶ 39a | | | | |
| | | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/> | | | | |
| | | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 8,700. | | |
| | | 41 | Subtract line 40 from line 38 | 41 | 28,533. | | |
| | | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 15,200. | | |
| | | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 13,333. | | |
| | | 44 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 862 election | 44 | 1,379. | | |
| | | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | | | |
| | | 46 | Add lines 44 and 45 | 46 | 1,379. | | |
| | | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | | | |
| | | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | | | |
| | | 49 | Education credits from Form 8863, line 19 | 49 | | | |
| | | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | 120. | | |
| | | 51 | Child tax credit. Attach Schedule 8812, if required | 51 | 1,259. | | |
| | | 52 | Residential energy credits. Attach Form 5695 | 52 | | | |
| | | 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | | | |
| | | 54 | Add lines 47 through 53. These are your total credits | 54 | 1,379. | | |
| | | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | | | |
| Other Taxes | | 56 | Self-employment tax. Attach Schedule SE | 56 | | | |
| | | 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | | | |
| | | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | | | |
| | | 59a | Household employment taxes from Schedule H | 59a | | | |
| | | 59b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | | | |
| | | 60 | Other taxes. Enter code(s) from instructions | 60 | | | |
| | | 61 | Add lines 55 through 60. This is your total tax | 61 | | | |
| Payments | | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 1,266. | FORM 1099 | |
| | | 63 | 2012 estimated tax payments and amount applied from 2011 return | 63 | | | |
| | | 64a | Earned income credit (EIC) | 64a | 996. | | |
| | | b | Nontaxable combat pay election <input type="checkbox"/> 64b | | | | |
| | | 65 | Additional child tax credit. Attach Form 8812 | 65 | 741. | | |
| | | 66 | American opportunity credit from Form 8863, line B | 66 | | | |
| | | 67 | Reserved | 67 | | | |
| | | 68 | Amount paid with request for extension to file | 68 | | | |
| | | 69 | Excess social security and tier 1 RRTA tax withheld | 69 | | | |
| | | 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | | | |
| | | 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8601 d <input type="checkbox"/> 8885 | 71 | | | |
| | | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 3,003. | | |
| Refund | | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 3,003. | | |
| | | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 74a | 3,003. | | |
| | | b | Routing number <input type="checkbox"/> 062005690 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | | | |
| | | d | Account number <input type="checkbox"/> 00578965542 | | | | |
| Direct deposit? See instructions | | 75 | Amount of line 73 you want applied to your 2013 estimated tax ▶ | 75 | | | |
| Amount You Owe | | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. | 76 | | | |
| | | 77 | Estimated tax penalty (see instructions) | 77 | | | |
| Third Party Designee | | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes, Complete below. <input checked="" type="checkbox"/> No | | Personal identification number (PIN) <input type="text"/> | | | |
| Sign Here | | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | Your signature | | Date | |
| Joint return? See instr. Keep a copy for your records. | | Your signature | | Sales Manager | | Daytime phone number | |
| | | Spouse's signature. If a joint return, both must sign | | Spouse's occupation | | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) | |
| | | Date | | Date | | | |
| Paid Preparer's Use Only | | Print/Type preparer's name | | Preparer's signature | | Date | |
| | | Firm's name ▶ | | Check: <input type="checkbox"/> self-employed <input type="checkbox"/> PTIN | | | |
| | | Firm's address ▶ | | Firm's EIN ▶ | | | |
| | | | | Phone no. | | | |

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2012

Department of the Treasury
Internal Revenue Service (69)

▶ Complete & attach to Form 1040A or 1040 only if you have a qualifying child.
▶ Information about Sch EIC (Form 1040A or 1040) & its instructions is at www.irs.gov/form1040.

Attachment
Sequence No. **43**

Name(s) shown on return

Sheryl Beringer

Your social security number

031-██████████

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

| | First name | Last name | First name | Last name | First name | Last name |
|--|--|-----------|--|-----------|--|-----------|
| 1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit. | Artis | Johnson | Courtney | Johnson | | |
| 2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. | 033-██████████ | | 032-██████████ | | | |
| 3 Child's year of birth | Year <u>2000</u> | | Year <u>1999</u> | | Year _____ | |
| 4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. | |
| b Was the child permanently and totally disabled during any part of 2012? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. | |
| 5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.) | SON | | DAUGHTER | | | |
| 6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12". | <u>12</u> months Do not enter more than 12 months. | | <u>12</u> months Do not enter more than 12 months. | | _____ months Do not enter more than 12 months. | |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2012

EIC

USEICSS1

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (IRS)

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. 47

Name(s) shown on return

Sheryl Beringer

Your social security number

031- [REDACTED]

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

Part II Additional Child Tax Credit Filers

| | | | | |
|-----------|---|-----------|---------|--------|
| 1 | 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). | | | |
| | 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). | | | |
| | 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). | | | |
| | If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. | | | |
| 2 | Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 | 2 | | 1,259. |
| 3 | Subtract line 2 from line 1. If zero, stop; you cannot take this credit | 3 | | 741. |
| 4a | Earned income (see separate instructions) | 4a | 35,229. | |
| b | Nontaxable combat pay (see separate instructions) | 4b | | |
| 5 | Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result | 5 | 32,229. | |
| 6 | Multiply the amount on line 5 by 15% (.15) and enter the result | 6 | | 4,834. |
| | Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. | | | |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2012

ECA

US8812S1

Part III Certain Filers Who Have Three or More Qualifying Children

| | | | | |
|-----------|---|-----------|--|-----------|
| 7 | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions | 7 | | |
| 8 | 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59. | 8 | | |
| 9 | Add lines 7 and 8 | 9 | | |
| 10 | 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69. 1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RR/TA taxes withheld that you entered to the left of line 41 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 65. | 10 | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | | | 11 |
| 12 | Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13. | | | 12 |

Part IV Additional Child Tax Credit

| | | | | |
|-----------|--|-----------|--|------|
| 13 | This is your additional child tax credit | 13 | | 741. |
|-----------|--|-----------|--|------|

Enter this amount on Form 1040, line 65, Form 1040A, line 38, or Form 1040NR, line 63.

Form **8880**

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

2012

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No. **54**

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Name(s) shown on return
Sheryl Beringer

Your social security number
031- [REDACTED]

You cannot take this credit if either of the following applies:



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995. (b) is claimed as a dependent on someone else's 2012 tax return, or (c) was a **student** (see instructions).

| | (a) You | (b) Your spouse |
|---|---------|-----------------|
| 1 Traditional and Roth IRA contributions for 2012. Do not include rollover contributions | | |
| 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions) | 1,200. | |
| 3 Add lines 1 and 2 | 1,200. | |
| 4 Certain distributions received after 2009 and before the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception | | |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- | 1,200. | |
| 6 In each column, enter the smaller of line 5 or \$2,000 | 1,200. | |
| 7 Add the amounts on line 6. If zero, stop; you cannot take this credit | | 1,200. |
| 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37 | 37,233. | |

| If line 8 is - | | And your filing status is - | | |
|-------------------|----------------|-----------------------------|-------------------|--|
| Over - | But not over - | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying widow(er) |
| Enter on line 9 - | | | | |
| --- | \$17,250 | .5 | .5 | .5 |
| \$17,250 | \$18,750 | .5 | .5 | .2 |
| \$18,750 | \$25,875 | .5 | .5 | .1 |
| \$25,875 | \$28,125 | .5 | .2 | .1 |
| \$28,125 | \$28,750 | .5 | .1 | .1 |
| \$28,750 | \$34,500 | .5 | .1 | .0 |
| \$34,500 | \$37,500 | .2 | .1 | .0 |
| \$37,500 | \$43,125 | .1 | .1 | .0 |
| \$43,125 | \$57,500 | .1 | .0 | .0 |
| \$57,500 | --- | .0 | .0 | .0 |

Note: If line 9 is zero, stop; you cannot take this credit.

| | | |
|---|--------|--------|
| 10 Multiply line 7 by line 9 | | 120. |
| 11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 | 1,379. | |
| 12 1040 filers: Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. 1040A filers: Enter the total of your credits from lines 29 through 31. 1040NR filers: Enter the total of your credits from lines 45 and 46. | | |
| 13 Subtract line 12 from line 11. If zero, stop; you cannot take this credit | | 1,379. |
| 14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 | | 120. |

* See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8880** (2012)

| | | | |
|--|--|--|--|
| Form 1040 Department of the Treasury - Internal Revenue Service (99) 2012 U.S. Individual Income Tax Return | | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space. |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20 | | See separate instructions. | |
| Your first name and initial Windsor B Washington | | Last name Washington | |
| Your social security number 121- [REDACTED] | | Spouse's social security no. | |
| If a joint return, spouse's first name and initial | | Last name | |
| Home address (number and street). If you have a P.O. box, see instructions. 200 Sisters Lane | | Apt. no. | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED] | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse | |
| Foreign country name | | Foreign province/county | |
| | | Foreign postal code | |
| Filing Status 1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | | |
| Exemptions 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input type="checkbox"/> Spouse c Dependents: (1) First name Last name (2) Dependent's social security no. (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instr.) | | Boxes checked on 6a and 6b No. of children on 6c who: * lived with you 1 * did not live with you due to divorce or separation (see instr.) 0 Dependents on 6c not entered above 0 Add numbers on lines above ▶ 1 | |
| d Total number of exemptions claimed | | | |
| Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | 7 19,981. | |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. 8a Taxable interest. Attach Schedule B if required | | 8a 83. | |
| b Tax-exempt interest. Do not include on line 8a | | 8b | |
| 9a Ordinary dividends. Attach Schedule B if required | | 9a 72. | |
| b Qualified dividends | | 9b 72. | |
| 10 Taxable refunds, credits, or offsets of state and local income taxes | | 10 | |
| 11 Alimony received | | 11 | |
| 12 Business income or (loss). Attach Schedule C or C-EZ | | 12 | |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | 13 | |
| 14 Other gains or (losses). Attach Form 4797 | | 14 | |
| 15a IRA distributions | | 15a | |
| b Taxable amount | | 15b | |
| 16a Pensions and annuities | | 16a | |
| b Taxable amount | | 16b | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 17 | |
| 18 Farm income or (loss). Attach Schedule F | | 18 | |
| 19 Unemployment compensation | | 19 | |
| 20a Social security benefits | | 20a | |
| b Taxable amount | | 20b | |
| 21 Other income. List type and amount (see instr.) | | 21 | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income▶ | | 22 20,136. | |
| Adjusted Gross Income 23 Educator expenses | | 23 | |
| 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | | 24 | |
| 25 Health savings account deduction. Attach Form 8889 | | 25 | |
| 26 Moving expenses. Attach Form 3903 | | 26 | |
| 27 Deductible part of self-employment tax. Attach Schedule SE | | 27 | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | 28 | |
| 29 Self-employed health insurance deduction | | 29 | |
| 30 Penalty on early withdrawal of savings | | 30 22. | |
| 31a Alimony paid b Recipient's SSN ▶ | | 31a | |
| 32 IRA deduction | | 32 | |
| 33 Student loan interest deduction | | 33 | |
| 34 Tuition and fees. Attach Form 8917 | | 34 | |
| 35 Domestic production activities deduction. Attach Form 8903 | | 35 | |
| 36 Add lines 23 through 35 | | 36 22. | |
| 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ | | 37 20,114. | |

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

US1040S1

Form 1040 (2012)

2012 Answers – Washington

Form 1040 (2012) Windsor B Washington 121- [redacted] Page 2

| | | | |
|---|--|------------|---------|
| Tax and Credits | 38 Amount from line 37 (adjusted gross income) | 38 | 20,114. |
| | 39a Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind. Total boxes | | |
| | if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. checked ▶ 39a | | |
| | b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/> | | |
| Standard Deduction for- <ul style="list-style-type: none"> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 5,950. |
| | 41 Subtract line 40 from line 38 | 41 | 14,164. |
| | 42 Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 3,800. |
| | 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 10,364. |
| | 44 Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election | 44 | 1,106. |
| | 45 Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| | 46 Add lines 44 and 45 | 46 | 1,106. |
| | 47 Foreign tax credit. Attach Form 1116 if required | 47 | |
| | 48 Credit for child and dependent care expenses. Attach Form 2441 | 48 | |
| | 49 Education credits from Form 8863, line 19 | 49 | 1,106. |
| | 50 Retirement savings contributions credit. Attach Form 8880 | 50 | |
| | 51 Child tax credit. Attach Schedule 8812, if required | 51 | |
| | 52 Residential energy credits. Attach Form 5695 | 52 | |
| | 53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| 54 Add lines 47 through 53. These are your total credits | 54 | 1,106. | |
| 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | | |
| Other Taxes | 56 Self-employment tax. Attach Schedule SE | 56 | |
| | 57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| | 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| | 59a Household employment taxes from Schedule H | 59a | |
| | b First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| | 60 Other taxes. Enter code(s) from instructions | 60 | |
| | 61 Add lines 55 through 60. This is your total tax | 61 | |
| Payments | 62 Federal income tax withheld from Forms W-2 and 1099 | 62 | 2,997. |
| | 63 2012 estimated tax payments and amount applied from 2011 return | 63 | |
| | 64a Earned income credit (EIC) | 64a | NO |
| | b Nontaxable combat pay election ▶ 64b | | |
| | 65 Additional child tax credit. Attach Form 8812 | 65 | |
| | 66 American opportunity credit from Form 8863, line 8 | 66 | 1,000. |
| | 67 Reserved | 67 | |
| | 68 Amount paid with request for extension to file | 68 | |
| | 69 Excess social security and tier 1 RRTA tax withheld | 69 | |
| | 70 Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| | 71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885 | 71 | |
| | 72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 3,997. |
| Refund | 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 3,997. |
| | 74a Amount of line 73 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 74a | 3,997. |
| | b Routing number ▶ 062005690 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d Account number ▶ 00578965542 | | |
| Direct deposit? See instructions | 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75 | | |
| Amount You Owe | 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. ▶ | 76 | |
| | 77 Estimated tax penalty (see instructions) | 77 | |

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name Phone no. Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|---|------|---------------------|---|
| Your signature | Date | Your occupation | Daytime phone number |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

| | | | | | |
|---------------------------------|----------------------------|----------------------|------|---|------|
| Paid Preparer's Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | Firm's EIN ▶ | | | |
| | Firm's address ▶ | Phone no. | | | |

Form **8863**

Education Credits (American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074

2012

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

Attachment
Sequence No. **50**

Name(s) shown on return

Windsor B Washington

Your social security number

121- [REDACTED]



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

| | | | |
|---|---|---|---------|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | 2,500. |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) | 2 | 90,000. |
| 3 | Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter. | 3 | 20,114. |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit | 4 | 69,886. |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 5 | 10,000. |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | 1.000 |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | 7 | 2,500. |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below | 8 | 1,000. |

Part II Nonrefundable Education Credits

| | | | |
|----|---|----|--------|
| 9 | Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions) | 9 | 1,500. |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | |
| 12 | Multiply line 11 by 20% (.20) | 12 | |
| 13 | Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er) | 13 | |
| 14 | Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter. | 14 | |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 16 | |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | 18 | |
| 19 | Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31. | 19 | 1,106. |

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863

Form **8863** (2012)

BCA

US8863S1

2012 Answers – Washington

Form 8863 (2012)

Name(s) shown on return
Windsor B Washington

Your social security number
121- [REDACTED]



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

| | |
|---|--|
| 20 Student name (as shown on page 1 of your tax return) Windsor Washington | 21 Student social security no. (as shown on page 1 of your tax return) 112- [REDACTED] |
| 22 Educational institution information (see instructions) | |
| a. Name of first educational institution Walker University (1) Address, Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 50 Walker Dr ATLANTA GA 30315- | b. Name of second educational institution (if any) (1) Address, Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. |
| (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If you checked "No" in both (2) and (3), skip (4). | |
| (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). | (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). |
| 23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24. | |
| 24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes - Go to line 25. <input type="checkbox"/> No - Stop! Go to line 31 for this student. | |
| 25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 26. | |
| 26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - See Tip below and complete either lines 27-30 or line 31 for this student. | |

TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

American Opportunity Credit

| | | |
|---|-----------|--------|
| 27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000. | 27 | 4,000. |
| 28 Subtract \$2,000 from line 27. If zero or less enter -0- | 28 | 2,000. |
| 29 Multiply line 28 by 25% (.25) | 29 | 500. |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 | 30 | 2,500. |

Lifetime Learning Credit

| | | |
|---|-----------|--|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | |
|---|-----------|--|

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8863** (2012)

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------------------------------|--|-------------------------------------|---|----------------------|----|--|---|--|--|---|--|--|---|--|---|--|---|--|--|----------------|-----------|-------------------------------------|-------------------------------------|--|--|--|--|--|--|--|--|--|---|--|--------------------------------------|--|--|---|
| Form 1040 Department of the Treasury - Internal Revenue Service (99) | | 2012 | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20 | | See separate instructions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Your first name and initial <u>Anthony Webster</u> | | Last name <u>Webster</u> | | Your social security number 151- <u>██████████</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| If a joint return, spouse's first name and initial <u>Courtney O Taylor</u> | | Last name <u>Taylor</u> | | Spouse's social security no. 152- <u>██████████</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Home address (number and street). If you have a P.O. box, see instructions. <u>919 N Darron Avenue</u> | | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <u>██████████</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Foreign country name | | Foreign province/county | | Foreign postal code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0" style="width:100%;"> <tr> <td style="width:15%;">Filing Status</td> <td style="width:5%;">1</td> <td style="width:40%;">Single</td> <td style="width:5%;">4</td> <td style="width:35%;"><input type="checkbox"/> Head of household (with qualifying person). (See instructions.)</td> </tr> <tr> <td></td> <td>2</td> <td><input checked="" type="checkbox"/> Married filing jointly (even if only one had income)</td> <td></td> <td>If the qualifying person is a child but not your dependent, enter this child's name here. ▶</td> </tr> <tr> <td></td> <td>3</td> <td><input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶</td> <td>5</td> <td><input type="checkbox"/> Qualifying widow(er) with dependent child</td> </tr> </table> | | | | | Filing Status | 1 | Single | 4 | <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) | | 2 | <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | | If the qualifying person is a child but not your dependent, enter this child's name here. ▶ | | 3 | <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | 5 | <input type="checkbox"/> Qualifying widow(er) with dependent child | | | | | | | | | | | | | | | | | | | | |
| Filing Status | 1 | Single | 4 | <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | | If the qualifying person is a child but not your dependent, enter this child's name here. ▶ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | 5 | <input type="checkbox"/> Qualifying widow(er) with dependent child | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0" style="width:100%;"> <tr> <td style="width:15%;">Exemptions</td> <td style="width:5%;">6a</td> <td style="width:40%;"><input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a</td> <td style="width:5%;"></td> <td style="width:35%;">Boxes checked on</td> </tr> <tr> <td></td> <td>b</td> <td><input checked="" type="checkbox"/> Spouse</td> <td></td> <td>6a and 6b</td> </tr> <tr> <td></td> <td>c</td> <td>Dependents:</td> <td></td> <td>No. of children on 6c who:</td> </tr> <tr> <td>If more than four dependents, see instr. and check here ▶ <input type="checkbox"/></td> <td>(1) First name</td> <td>Last name</td> <td>(2) Dependent's social security no.</td> <td>(3) Dependent's relationship to you</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instr.)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td> <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instr.) Dependents on 6c not entered above </td> </tr> <tr> <td></td> <td colspan="3">d Total number of exemptions claimed</td> <td>Add numbers on lines above ▶ 2</td> </tr> </table> | | | | | Exemptions | 6a | <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | | Boxes checked on | | b | <input checked="" type="checkbox"/> Spouse | | 6a and 6b | | c | Dependents: | | No. of children on 6c who: | If more than four dependents, see instr. and check here ▶ <input type="checkbox"/> | (1) First name | Last name | (2) Dependent's social security no. | (3) Dependent's relationship to you | | | | | (4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instr.) | | | | | <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instr.) Dependents on 6c not entered above | | d Total number of exemptions claimed | | | Add numbers on lines above ▶ 2 |
| Exemptions | 6a | <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | | Boxes checked on | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b | <input checked="" type="checkbox"/> Spouse | | 6a and 6b | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | c | Dependents: | | No. of children on 6c who: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| If more than four dependents, see instr. and check here ▶ <input type="checkbox"/> | (1) First name | Last name | (2) Dependent's social security no. | (3) Dependent's relationship to you | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | (4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instr.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instr.) Dependents on 6c not entered above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | d Total number of exemptions claimed | | | Add numbers on lines above ▶ 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | 7 <u>52,241.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8a Taxable interest. Attach Schedule B if required | | | | 8a <u>778.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b Tax-exempt interest. Do not include on line 8a | | 8b | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9a Ordinary dividends. Attach Schedule B if required | | | | 9a | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b Qualified dividends | | 9b | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Taxable refunds, credits, or offsets of state and local income taxes | | | | 10 <u>487.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Alimony received | | | | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 Business income or (loss). Attach Schedule C or C-EZ | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | | | 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 Other gains or (losses). Attach Form 4797 | | | | 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15a IRA distributions | | 15a | b Taxable amount | 15b | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16a Pensions and annuities | | 16a | b Taxable amount | 16b | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | | | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 Farm income or (loss). Attach Schedule F | | | | 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 Unemployment compensation | | | | 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20a Social security benefits | | 20a | b Taxable amount | 20b | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 Other income. List type and amount (see instr.) <u>Gambling</u> | | | | 21 <u>125.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income▶ | | | | 22 <u>53,631.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjusted Gross Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 Educator expenses | | 23 | <u>250.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | | 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 Health savings account deduction. Attach Form 8889 | | 25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 Moving expenses. Attach Form 3903 | | 26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 Deductible part of self-employment tax. Attach Schedule SE | | 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | 28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 Self-employed health insurance deduction | | 29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 Penalty on early withdrawal of savings | | 30 | <u>78.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31a Alimony paid b Recipient's SSN ▶ | | 31a | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 IRA deduction | | 32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 Student loan interest deduction | | 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 Tuition and fees. Attach Form 8917 | | 34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 Domestic production activities deduction. Attach Form 8903 | | 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 Add lines 23 through 35 | | | | 36 <u>328.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ | | | | 37 <u>53,303.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

US1040S1

Form **1040** (2012)

| | | | | | |
|--|--|--|---|---------|---------|
| Tax and Credits | | 38 | Amount from line 37 (adjusted gross income) | 38 | 53,303. |
| 39a Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked ▶ 39a <input type="checkbox"/> | | | | | |
| if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. ▶ 39b <input type="checkbox"/> | | | | | |
| Standard Deduction for- ● People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. ● All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/> | | | |
| | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 14,018. | |
| | 41 | Subtract line 40 from line 38 | 41 | 39,285. | |
| | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 7,600. | |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 31,685. | |
| | 44 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election | 44 | 3,881. | |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | | |
| | 46 | Add lines 44 and 45 | 46 | 3,881. | |
| | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | | |
| | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | | |
| | 49 | Education credits from Form 8863, line 19 | 49 | | |
| | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | | |
| 51 | Child tax credit. Attach Schedule 8812, if required | 51 | | | |
| 52 | Residential energy credits. Attach Form 5695 | 52 | | | |
| 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | | | |
| 54 | Add lines 47 through 53. These are your total credits | 54 | | | |
| 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 3,881. | | |
| Other Taxes | | 56 | Self-employment tax. Attach Schedule SE | 56 | |
| 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | | | |
| 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | | | |
| 59a | Household employment taxes from Schedule H | 59a | | | |
| 59b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | | | |
| 60 | Other taxes. Enter code(s) from instructions | 60 | | | |
| 61 | Add lines 55 through 60. This is your total tax | 61 | 3,881. | | |
| Payments | | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 5,223. |
| 63 2012 estimated tax payments and amount applied from 2011 return | | 63 | | | |
| 64a Earned income credit (EIC) NO | | 64a | | | |
| b Nontaxable combat pay election 64b | | | | | |
| 65 Additional child tax credit. Attach Form 8812 | | 65 | | | |
| 66 American opportunity credit from Form 8863, line 8 | | 66 | | | |
| 67 Reserved | | 67 | | | |
| 68 Amount paid with request for extension to file | | 68 | | | |
| 69 Excess social security and tier 1 RRTA tax withheld | | 69 | | | |
| 70 Credit for federal tax on fuels. Attach Form 4136 | | 70 | | | |
| 71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Re-served c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885 | | 71 | | | |
| 72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments | | 72 | 5,223. | | |
| Refund | | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 1,342. |
| 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> | | 74a | 1,342. | | |
| b Routing number 062005690 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | | | | |
| d Account number 00578965542 | | | | | |
| 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ | | 75 | | | |
| Amount You Owe | | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. ▶ | 76 | |
| 77 Estimated tax penalty (see instructions) | | 77 | | | |

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|--|------|---------------------|---|
| Your signature | Date | Your occupation | Daytime phone number |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| | | Teacher | |

| | | | | | |
|---------------------------------|----------------------------|----------------------|------|---|--------------|
| Paid Preparer's Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | | Firm's EIN ▶ |
| | Firm's address ▶ | | | | Phone no. |

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.
► Attach to Form 1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Anthony Webster & Courtney O Taylor

Your social security no.

151- [REDACTED]

| | | 1 | 2 | 3 | 4 |
|--|---|-----------|----------------------|---|---------|
| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | | | |
| | 1 Medical and dental expenses (see instructions)..... | | 3,923. | | |
| | 2 Enter amount from Form 1040, line 38 2 53,303. | | | | |
| | 3 Multiply line 2 by 7.5% (.075) | | 3,998. | | |
| | 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-..... | | | | 0 |
| Taxes You Paid | 5 State and local | | | | |
| | a <input checked="" type="checkbox"/> Income taxes | | 2,838. | | |
| | b <input type="checkbox"/> General sales taxes | | | | |
| | 6 Real estate taxes (see instructions) | | 2,415. | | |
| | 7 Personal property taxes | | 495. | | |
| | 8 Other taxes. List type and amount ► | | | | |
| | | 8 | | | |
| | 9 Add lines 5 through 8 | | | | |
| Interest You Paid | 10 Home mortgage interest & points reported to you on Form 1098 | | 3,595. | | |
| | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see inst. and show that person's name, identifying no., and address ► | | | | |
| | | 11 | | | |
| | 12 Points not reported to you on Form 1098. See instructions for special rules | | | | |
| | 13 Mortgage insurance premiums (see instructions) | | | | |
| | 14 Investment interest. Attach Form 4952 if required. (See inst.) | | | | |
| | 14 | | | | |
| | 15 Add lines 10 through 14 | | | | 3,595. |
| Gifts to Charity | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | | 4,550. | | |
| | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | | | | |
| | 18 Carryover from prior year | | | | |
| | 19 Add lines 16 through 18 | | | | |
| | 19 | | | | |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | | |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► | | | | |
| | | 21 | | | |
| | 22 Tax preparation fees | | | | |
| | 23 Other expenses - investment, safe deposit box, etc. List type and amount ► | | | | |
| | | 23 | | | |
| | 24 Add lines 21 through 23 | | | | |
| | 25 Enter amount from Form 1040, line 38 25 | | | | |
| 26 Multiply line 25 by 2% (.02) | | | | | |
| | 26 | | | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | | |
| Other Miscellaneous Deductions | 28 Other - from list in the inst. List type and amount ► | | gambling losses 125. | | |
| | | | | | 125. |
| Total Itemized Deductions | 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 | | | | |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | | |
| | | | | | 14,018. |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

BCA

USSCHAS1

2012 Answers – Graham

| | | | | |
|---|---|---|---|--|
| Form 1040 Department of the Treasury - Internal Revenue Service (99) | | 2012 | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning | | 2012, ending | 20 | See separate instructions. |
| Your first name and initial Sean S Graham | Last name | Your social security number 111- [REDACTED] | | |
| If a joint return, spouse's first name and initial Stacey A Graham | Last name | Spouse's social security no. 112- [REDACTED] | | |
| Home address (number and street). If you have a P.O. box, see instructions. 2621 Washington Street | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED] | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | | |
| Foreign country name | Foreign province/county | Foreign postal code | | |
| Filing Status | 1 <input type="checkbox"/> Single | 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) | If the qualifying person is a child but not your dependent, enter this child's name here. ▶ | |
| | 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | | | |
| | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | | | |
| Check only one box. | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | | |
| Exemptions | 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | Boxes checked on 6a and 6b | | |
| | b <input checked="" type="checkbox"/> Spouse | 2 | | |
| If more than | c Dependents: | (2) Dependent's social security no. | (3) Dependent's relationship to you | (4) If child under age 17 qualifying for child tax credit (see instr.) |
| four depen- | (1) First name Last name | | | |
| dents, see | Joshua Graham | 114- [REDACTED] | SON | <input checked="" type="checkbox"/> |
| instr. and | Jeremy Graham | 113- [REDACTED] | SON | |
| check | Gail Forsyth | 115- [REDACTED] | PARENT | |
| here ▶ <input type="checkbox"/> | | | | |
| | d Total number of exemptions claimed | Add numbers on lines above ▶ 5 | | |
| Income | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 35,816. | |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. | 8a Taxable interest. Attach Schedule B if required | 8a | 227. | |
| | b Tax-exempt interest. Do not include on line 8a | 8b | | |
| | 9a Ordinary dividends. Attach Schedule B if required | 9a | 190. | |
| | b Qualified dividends | 9b | 190. | |
| | 10 Taxable refunds, credits, or offsets of state and local income taxes | 10 | | |
| | 11 Alimony received | 11 | | |
| | 12 Business income or (loss). Attach Schedule C or C-EZ | 12 | | |
| | 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 | | |
| If you did not get a W-2, see instructions. | 14 Other gains or (losses). Attach Form 4797 | 14 | | |
| | 15a IRA distributions | 15a | b Taxable amount | 15b |
| | 16a Pensions and annuities | 16a | b Taxable amount | 16b 12,500. |
| | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | | |
| | 18 Farm income or (loss). Attach Schedule F | 18 | | |
| Enclose, but do not attach, any payment. Also, please use Form 1040-V. | 19 Unemployment compensation | 19 | | |
| | 20a Social security benefits | 20a 12,900. | b Taxable amount | 20b 10,965. |
| | 21 Other income. List type and amount (see instr.) | GAMBLING WINNINGS | 21 | 1,000. |
| | 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | 22 | 60,698. | |
| Adjusted Gross Income | 23 Educator expenses | 23 | | |
| | 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | 24 | | |
| | 25 Health savings account deduction. Attach Form 8889 | 25 | | |
| | 26 Moving expenses. Attach Form 3903 | 26 | | |
| | 27 Deductible part of self-employment tax. Attach Schedule SE | 27 | | |
| | 28 Self-employed SEP, SIMPLE, and qualified plans | 28 | | |
| | 29 Self-employed health insurance deduction | 29 | | |
| | 30 Penalty on early withdrawal of savings | 30 | 55. | |
| | 31a Alimony paid b Recipient's SSN ▶ 116- [REDACTED] | 31a | 3,000. | |
| | 32 IRA deduction | 32 | | |
| | 33 Student loan interest deduction | 33 | 500. | |
| | 34 Tuition and fees. Attach Form 8917 | 34 | | |
| | 35 Domestic production activities deduction. Attach Form 8903 | 35 | | |
| | 36 Add lines 23 through 35 | 36 | 3,555. | |
| | 37 Subtract line 36 from line 22. This is your adjusted gross income | 37 | 57,143. | |

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

US104051

Form 1040 (2012)

Form 1040 (2012) Sean S & Stacey A Graham 111- [redacted] Page 2

| | | | | |
|---|--|--|---|---|
| Tax and Credits | 38 | Amount from line 37 (adjusted gross income) | 38 | 57,143. |
| | 39a | Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind <input type="checkbox"/> Total boxes checked ▶ 39a <input type="checkbox"/> | | |
| | | if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind ▶ 39b <input type="checkbox"/> | | |
| Standard Deduction for- | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/> | | |
| • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 20,635. |
| • All others: | 41 | Subtract line 40 from line 38 | 41 | 36,508. |
| Single or Married filing separately, \$5,950 | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 19,000. |
| Married filing jointly or Qualifying widow(er), \$11,900 | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 17,508. |
| Head of household, \$8,700 | 44 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8614 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 862 election | 44 | 1,733. |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| | 46 | Add lines 44 and 45 | 46 | 1,733. |
| | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | |
| | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | 125. |
| | 49 | Education credits from Form 8863, line 19 | 49 | 1,608. |
| | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | |
| | 51 | Child tax credit. Attach Schedule 8812, if required | 51 | |
| | 52 | Residential energy credits. Attach Form 5695 | 52 | |
| | 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| | 54 | Add lines 47 through 53. These are your total credits | 54 | 1,733. |
| | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | |
| Other Taxes | 56 | Self-employment tax. Attach Schedule SE | 56 | |
| | 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| | 59a | Household employment taxes from Schedule H | 59a | |
| | 59b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| | 60 | Other taxes. Enter code(s) from instructions | 60 | |
| | 61 | Add lines 55 through 60. This is your total tax | 61 | |
| Payments | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 8,596. |
| | 63 | 2012 estimated tax payments and amount applied from 2011 return | 63 | |
| | 64a | Earned income credit (EIC) NO | 64a | |
| | b | Nontaxable combat pay election 64b | | |
| | 65 | Additional child tax credit. Attach Form 8812 | 65 | 1,000. |
| | 66 | American opportunity credit from Form 8863, line B | 66 | 1,000. |
| | 67 | Reserved | 67 | |
| | 68 | Amount paid with request for extension to file | 68 | |
| | 69 | Excess social security and tier 1 RRTA tax withheld | 69 | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| | 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8601 d <input type="checkbox"/> 8865 | 71 | |
| | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 10,596. |
| Refund | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 10,596. |
| | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 74a | 10,596. |
| | b | Routing number 322070239 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number 0020204523456 | | |
| Direct deposit? See instructions | 75 | Amount of line 73 you want applied to your 2013 estimated tax ▶ | 75 | |
| Amount You Owe | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. ▶ | 76 | |
| | 77 | Estimated tax penalty (see instructions) | 77 | |
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes, Complete below. <input checked="" type="checkbox"/> No | | Personal identification number (PIN) [redacted] | |
| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| Joint return? See instr. Keep a copy for your records. | Your signature | Date | Your occupation | Daytime phone number |
| | Spouse's signature, if a joint return, both must sign | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| | | | Retired | 404-555-1122 |
| | | | Teacher | |
| Paid Preparer's Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN |
| | Firm's name ▶ | Firm's EIN ▶ | | |
| | Firm's address ▶ | Phone no. | | |

Form **2441** **Child and Dependent Care Expenses** 1040
1040A
1040NR 2441 OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service (88) **2012** Attachment Sequence No. 21
 ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
 ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: Sean S & Stacey A Graham
 Your social security number: 111- [REDACTED]

Part I Persons or Organizations Who Provided the Care - You must complete this part.
 (If you have more than two care providers, see the instructions.)

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|----------------------------|---|-------------------------------------|------------------------------------|
| Crossroads Child C | 1648 Baylor Avenue [REDACTED] | 20- [REDACTED] | 625. |

Did you receive dependent care benefits?
 No → Complete only Part II below.
 Yes → Complete Part III on page 2.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a) |
|------------------------------|--------|--|--|
| First | Last | | |
| Joshua | Graham | 114- [REDACTED] | 625. |

| 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 | 3 | 625. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--------------|-------------------|-----------------|--------------|-------------------|---------------|--|--|------|--------------|-------------------|------|--------------|-------------------|------------|--|-----|-----------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|-----------------|--|-----|
| 4 Enter your earned income. See instructions | 4 | 1,825. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 | 5 | 33,991. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Enter the smallest of line 3, 4, or 5 | 6 | 625. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 | 7 | 57,143. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | 8 | x .020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <thead> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0-15,000</td> <td></td> <td>.35</td> <td>\$29,000-31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000-17,000</td> <td></td> <td>.34</td> <td>31,000-33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000-19,000</td> <td></td> <td>.33</td> <td>33,000-35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000-21,000</td> <td></td> <td>.32</td> <td>35,000-37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000-23,000</td> <td></td> <td>.31</td> <td>37,000-39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000-25,000</td> <td></td> <td>.30</td> <td>39,000-41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000-27,000</td> <td></td> <td>.29</td> <td>41,000-43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000-29,000</td> <td></td> <td>.28</td> <td>43,000-No limit</td> <td></td> <td>.20</td> </tr> </tbody> </table> | | | If line 7 is: | | | If line 7 is: | | | Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | \$0-15,000 | | .35 | \$29,000-31,000 | | .27 | 15,000-17,000 | | .34 | 31,000-33,000 | | .26 | 17,000-19,000 | | .33 | 33,000-35,000 | | .25 | 19,000-21,000 | | .32 | 35,000-37,000 | | .24 | 21,000-23,000 | | .31 | 37,000-39,000 | | .23 | 23,000-25,000 | | .30 | 39,000-41,000 | | .22 | 25,000-27,000 | | .29 | 41,000-43,000 | | .21 | 27,000-29,000 | | .28 | 43,000-No limit | | .20 |
| If line 7 is: | | | If line 7 is: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0-15,000 | | .35 | \$29,000-31,000 | | .27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,000-17,000 | | .34 | 31,000-33,000 | | .26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17,000-19,000 | | .33 | 33,000-35,000 | | .25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19,000-21,000 | | .32 | 35,000-37,000 | | .24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21,000-23,000 | | .31 | 37,000-39,000 | | .23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23,000-25,000 | | .30 | 39,000-41,000 | | .22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,000-27,000 | | .29 | 41,000-43,000 | | .21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27,000-29,000 | | .28 | 43,000-No limit | | .20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions | 9 | 125. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions | 10 | 1,733. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 | 11 | 125. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

For Paperwork Reduction Act Notice, see the instructions.

Form **2441** (2012)

BCA

US244151

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (IRS)

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. 47

Name(s) shown on return

Sean S & Stacey A Graham

Your social security number

111- [REDACTED]

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

Part II Additional Child Tax Credit Filers

| | | | | | |
|-----------|---|-----------|---------|--|--------|
| 1 | 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). | | | | |
| | 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). | | | | |
| | 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). | | | | |
| | If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. | | | | |
| 2 | Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 | 2 | | | |
| 3 | Subtract line 2 from line 1. If zero, stop; you cannot take this credit | 3 | | | 1,000. |
| 4a | Earned income (see separate instructions) | 4a | 35,816. | | |
| b | Nontaxable combat pay (see separate instructions) | 4b | | | |
| 5 | Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result | 5 | 32,816. | | |
| 6 | Multiply the amount on line 5 by 15% (.15) and enter the result | 6 | | | 4,922. |
| | Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. | | | | |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2012

ECA

US8812S1

Part III Certain Filers Who Have Three or More Qualifying Children

| | | | | |
|-----------|---|-----------|--|-----------|
| 7 | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions | 7 | | |
| 8 | 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. | 8 | | |
| | 1040A filers: Enter -0-. | | | |
| | 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59. | | | |
| 9 | Add lines 7 and 8 | 9 | | |
| 10 | 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69. | 10 | | |
| | 1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). | | | |
| | 1040NR filers: Enter the amount from Form 1040NR, line 65. | | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | | | 11 |
| 12 | Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13. | | | 12 |

Part IV Additional Child Tax Credit

| | | | | |
|-----------|--|-----------|--|--------|
| 13 | This is your additional child tax credit | 13 | | 1,000. |
|-----------|--|-----------|--|--------|

Enter this amount on
Form 1040, line 65.
Form 1040A, line 38, or
Form 1040NR, line 63.

| | | |
|---|---|--|
| Form 8863 Department of the Treasury Internal Revenue Service (96) | Education Credits (American Opportunity and Lifetime Learning Credits) ▶ See separate instructions to find out if you are eligible to take the credits. ▶ Instr. and more are at www.irs.gov/form8863 . Attach to Form 1040 or Form 1040A. | OMB No. 1545-0074 2012 Attachment Sequence No. 50 |
| Name(s) shown on return Sean S & Stacey A Graham | | Your social security number 111- [REDACTED] |

CAUTION Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

| Part I Refundable American Opportunity Credit | | |
|---|----------|----------|
| 1 After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | 2,500. |
| 2 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) | 2 | 180,000. |
| 3 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter. | 3 | 57,143. |
| 4 Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit | 4 | 122,857. |
| 5 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 5 | 20,000. |
| 6 If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | 1.000 |
| 7 Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | 7 | 2,500. |
| 8 Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below | 8 | 1,000. |

| Part II Nonrefundable Education Credits | | |
|--|-----------|----------|
| 9 Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions) | 9 | 1,500. |
| 10 After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | 800. |
| 11 Enter the smaller of line 10 or \$10,000 | 11 | 800. |
| 12 Multiply line 11 by 20% (.20) | 12 | 160. |
| 13 Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er) | 13 | 124,000. |
| 14 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter. | 14 | 57,143. |
| 15 Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 66,857. |
| 16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 16 | 20,000. |
| 17 If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000 |
| 18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | 18 | 160. |
| 19 Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31. | 19 | 1,608. |

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863

Form **8863** (2012)

BCA

US886391

Form 8863 (2012)

Name(s) shown on return
Sean S & Stacey A Graham

Your social security number
111- [REDACTED]



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

| | |
|---|---|
| <p>20 Student name (as shown on page 1 of your tax return)</p> <p>Jeremy Graham</p> | <p>21 Student social security no. (as shown on page 1 of your tax return)</p> <p>113- [REDACTED]</p> |
| <p>22 Educational institution information (see instructions)</p> | |
| <p>a. Name of first educational institution</p> <p>Clark University</p> <p>(1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>319 Doane Dr MEMPHIS TN 38101-</p> | <p>b. Name of second educational institution (if any)</p> <p>(1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> |
| <p>(2) Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> | <p>(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
| <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p>20- [REDACTED]</p> | |
| <p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24.</p> | |
| <p>24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes - Go to line 25. <input type="checkbox"/> No - Stop! Go to line 31 for this student.</p> | |
| <p>25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 26.</p> | |
| <p>26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - See Tip below and complete either lines 27-30 or line 31 for this student.</p> | |

TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

American Opportunity Credit

| | | |
|---|-----------|--------|
| 27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000. | 27 | 4,000. |
| 28 Subtract \$2,000 from line 27. If zero or less enter -0- | 28 | 2,000. |
| 29 Multiply line 28 by 25% (.25) | 29 | 500. |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 | 30 | 2,500. |

Lifetime Learning Credit

| | | |
|---|-----------|--|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | |
|---|-----------|--|

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8863** (2012)

Form 8863 (2012)

Name(s) shown on return
Sean S & Stacey A Graham

Your social security number
111- [REDACTED]

CAUTION Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

| | |
|--|---|
| 20 Student name (as shown on page 1 of your tax return) Gail Forsyth | 21 Student social security no. (as shown on page 1 of your tax return) 115- [REDACTED] |
| 22 Educational institution information (see instructions) a. Name of first educational institution Campbell University (1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions. 15 Morgan Drive [REDACTED] | b. Name of second educational institution (if any) (1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions. |
| (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If you checked "No" in both (2) and (3), skip (4). (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). | If you checked "No" in both (2) and (3), skip (4). (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). |
| 23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24. | |
| 24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes - Go to line 25. <input checked="" type="checkbox"/> No - Stop! Go to line 31 for this student. | |
| 25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - Go to line 26. | |
| 26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - See Tip below and complete either lines 27-30 or line 31 for this student. | |

TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

American Opportunity Credit

| | | |
|---|-----------|--|
| 27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000. | 27 | |
| 28 Subtract \$2,000 from line 27. If zero or less enter -0- | 28 | |
| 29 Multiply line 28 by 25% (.25) | 29 | |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 | 30 | |

Lifetime Learning Credit

| | | |
|---|-----------|------|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | 800. |
|---|-----------|------|

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8863 (2012)

2012 Answers – Austin

Form 1040 (2012) Mark D Austin 231- [redacted] Page 2

| | | | | | |
|--|---|--|---|---|---------|
| Tax and Credits | | 38 | Amount from line 37 (adjusted gross income) | 38 | 21,931. |
| 39a | | Check <input checked="" type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind. | Total boxes checked ▶ 39a | 1 | |
| if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. | | ▶ 39b | | | |
| Standard Deduction for- ● People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. ● All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here | | | |
| | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 9,410. | |
| | 41 | Subtract line 40 from line 38 | 41 | 12,521. | |
| | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 3,800. | |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 8,721. | |
| | 44 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election | 44 | 848. | |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | | |
| | 46 | Add lines 44 and 45 | 46 | 848. | |
| | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | | |
| | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | | |
| | 49 | Education credits from Form 8863, line 19 | 49 | | |
| | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | | |
| | 51 | Child tax credit. Attach Schedule 8812, if required | 51 | | |
| | 52 | Residential energy credits. Attach Form 5695 | 52 | | |
| | 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | | |
| 54 | Add lines 47 through 53. These are your total credits | 54 | | | |
| 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 848. | | |
| Other Taxes | | 56 | Self-employment tax. Attach Schedule SE | 56 | |
| 57 | | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | | |
| 58 | | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | | |
| 59a | | Household employment taxes from Schedule H | 59a | | |
| 59b | | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | 500. | |
| 60 | | Other taxes. Enter code(s) from instructions | 60 | | |
| 61 | | Add lines 55 through 60. This is your total tax | 61 | 1,348. | |
| Payments | | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 3,559. |
| 63 | | 2012 estimated tax payments and amount applied from 2011 return | 63 | | |
| 64a | | Earned income credit (EIC) | 64a | NO | |
| 64b | | Nontaxable combat pay election | 64b | | |
| 65 | | Additional child tax credit. Attach Form 8812 | 65 | | |
| 66 | | American opportunity credit from Form 8863, line 8 | 66 | | |
| 67 | | Reserved | 67 | | |
| 68 | | Amount paid with request for extension to file | 68 | | |
| 69 | | Excess social security and tier 1 RRTA tax withheld | 69 | | |
| 70 | | Credit for federal tax on fuels. Attach Form 4136 | 70 | | |
| 71 | | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Re-served c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885 | 71 | | |
| 72 | | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 3,559. | |
| Refund | | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 2,211. |
| 74a | | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 74a | 2,211. | |
| ▶ b | | Routing number 062005690 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | | |
| ▶ d | | Account number 00578965542 | | | |
| 75 | | Amount of line 73 you want applied to your 2013 estimated tax ▶ | 75 | | |
| Amount You Owe | | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. ▶ | 76 | |
| 77 | | Estimated tax penalty (see instructions) | 77 | | |
| Third Party Designee | | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No | | | |
| Designee's name ▶ | | Phone no. ▶ | | Personal identification number (PIN) ▶ | |
| Sign Here | | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| Your signature | | Date | Your occupation | Daytime phone number | |
| Machinist | | | | 602-555-3121 | |
| Spouse's signature. If a joint return, both must sign. | | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) | |
| Print/Type preparer's name | | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | | Firm's EIN ▶ | | | |
| Firm's address ▶ | | Phone no. | | | |

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► **Information about Schedule A and its separate instructions is at www.irs.gov/form1040.**
► **Attach to Form 1040.**

OMB No. 1545-0074

2012
Attachment
Sequence No. **07**

Name(s) shown on Form 1040
Mark D Austin

Your social security no.
231- [REDACTED]

| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | | |
|--|---|-----------|---------|--------------------------|
| | 1 Medical and dental expenses (see instructions) | 1 | 1,157. | |
| | 2 Enter amount from Form 1040, line 38 | 2 | 21,931. | |
| | 3 Multiply line 2 by 7.5% (.075) | 3 | 1,645. | |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | | 4 |
| Taxes You Paid | 5 State and local | | | |
| | a <input checked="" type="checkbox"/> Income taxes | 5 | 896. | |
| | b <input type="checkbox"/> General sales taxes | | | |
| | 6 Real estate taxes (see instructions) | 6 | 2,012. | |
| | 7 Personal property taxes | 7 | 125. | |
| 8 Other taxes. List type and amount ► | 8 | | | |
| 9 Add lines 5 through 8 | | | | 9 |
| | | | | 3,033. |
| Interest You Paid | 10 Home mortgage interest & points reported to you on Form 1098 | 10 | 4,677. | |
| | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see inst. and show that person's name, identifying no., and address ► | 11 | | |
| | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | | |
| | 13 Mortgage insurance premiums (see instructions) | 13 | | |
| | 14 Investment interest. Attach Form 4952 if required. (See inst.) | 14 | | |
| 15 Add lines 10 through 14 | | | | 15 |
| | | | | 4,677. |
| Gifts to Charity | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | 1,700. | |
| | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | | |
| | 18 Carryover from prior year | 18 | | |
| | 19 Add lines 16 through 18 | | | |
| | | | | 1,700. |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | 20 |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► | 21 | | |
| | 22 Tax preparation fees | 22 | | |
| | 23 Other expenses - investment, safe deposit box, etc. List type and amount ► | 23 | | |
| | 24 Add lines 21 through 23 | 24 | | |
| | 25 Enter amount from Form 1040, line 38 | 25 | | |
| | 26 Multiply line 25 by 2% (.02) | 26 | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | |
| Other Miscellaneous Deductions | 28 Other - from list in the inst. List type and amount | | | 28 |
| Total Itemized Deductions | 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 | 29 | | 29 |
| | | | | 9,410. |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | <input type="checkbox"/> |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

BCA

USSCHAS1

2012 Answers – Fleming

| Form 1040 Department of the Treasury - Internal Revenue Service (99) | | 2012 | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|--|----------------|-----------|-------------------------------------|-------------------------------------|--|--------------|--|-----------------|----------|-------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning | | 2012, ending | 20 | See separate instructions. | | | | | | | | | | | | | | | | | | | | | | | | |
| Your first name and initial Hannah Fleming | | Last name | | Your social security number 241- [REDACTED] | | | | | | | | | | | | | | | | | | | | | | | | |
| If a joint return, spouse's first name and initial | | Last name | | Spouse's social security no. | | | | | | | | | | | | | | | | | | | | | | | | |
| Home address (number and street). If you have a P.O. box, see instructions. 496 Booths Way | | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. | | | | | | | | | | | | | | | | | | | | | | | | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions): [REDACTED] | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Foreign country name | | Foreign province/county | Foreign postal code | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | | | | | | | | | | | | | | | | | | | | | | | | |
| Filing Status | <input type="checkbox"/> 1 | Single | <input checked="" type="checkbox"/> 4 | Head of household (with qualifying person). (See instructions.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | <input type="checkbox"/> 2 | Married filing jointly (even if only one had income) | If the qualifying person is a child but not your dependent, enter this child's name here. ▶ | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <input type="checkbox"/> 3 | Married filing separately. Enter spouse's SSN above and full name here. ▶ | <input type="checkbox"/> 5 | Qualifying widow(er) with dependent child | | | | | | | | | | | | | | | | | | | | | | | | |
| | Check only one box. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exemptions | <input checked="" type="checkbox"/> 6a | Yourself. If someone can claim you as a dependent, do not check box 6a | | Boxes checked on 6a and 6b No. of children on 6c who: • lived with you: 1 • did not live with you due to divorce or separation (see instr.): 0 Dependents on 6c not entered above: 0 Add numbers on lines above ▶ 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| | <input type="checkbox"/> b | Spouse | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | If more than four dependents, see instr. and check here ▶ <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security no.</th> <th>(3) Dependent's relationship to you</th> <th>(4) If child under age 17 qualifying for child tax credit (see instr.)</th> </tr> </thead> <tbody> <tr> <td>Tara Fleming</td> <td></td> <td>242- [REDACTED]</td> <td>DAUGHTER</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | | (1) First name | Last name | (2) Dependent's social security no. | (3) Dependent's relationship to you | (4) If child under age 17 qualifying for child tax credit (see instr.) | Tara Fleming | | 242- [REDACTED] | DAUGHTER | <input checked="" type="checkbox"/> | | | | | | | | | | | | | | |
| (1) First name | Last name | (2) Dependent's social security no. | (3) Dependent's relationship to you | (4) If child under age 17 qualifying for child tax credit (see instr.) | | | | | | | | | | | | | | | | | | | | | | | | |
| Tara Fleming | | 242- [REDACTED] | DAUGHTER | <input checked="" type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| d Total number of exemptions claimed | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | 7 19,259. | | | | | | | | | | | | | | | | | | | | | | | | |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see instructions. | 8a Taxable interest. Attach Schedule B if required | | | 8a 417. | | | | | | | | | | | | | | | | | | | | | | | | |
| | b Tax-exempt interest. Do not include on line 8a | | | 8b 418. | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9a Ordinary dividends. Attach Schedule B if required | | | 9a | | | | | | | | | | | | | | | | | | | | | | | | |
| | b Qualified dividends | | | 9b | | | | | | | | | | | | | | | | | | | | | | | | |
| | 10 Taxable refunds, credits, or offsets of state and local income taxes | | | 10 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 11 Alimony received | | | 11 2,400. | | | | | | | | | | | | | | | | | | | | | | | | |
| | 12 Business income or (loss). Attach Schedule C or C-EZ | | | 12 7,898. | | | | | | | | | | | | | | | | | | | | | | | | |
| | 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | | 13 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 14 Other gains or (losses). Attach Form 4797 | | | 14 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 15a IRA distributions | | | 15b 5,000. | | | | | | | | | | | | | | | | | | | | | | | | |
| 16a Pensions and annuities | | | 16b | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | | 17 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 Farm income or (loss). Attach Schedule F | | | 18 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 Unemployment compensation | | | 19 1,345. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20a Social security benefits | | | 20b | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 Other income. List type and amount (see instr.) | | | 21 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | | | | 22 36,319. | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjusted Gross Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 Educator expenses | | | 23 | 36 558. | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | | | 24 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 Health savings account deduction. Attach Form 8889 | | | 25 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 Moving expenses. Attach Form 3903 | | | 26 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 Deductible part of self-employment tax. Attach Schedule SE | | | 27 558. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | | 28 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 Self-employed health insurance deduction | | | 29 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 Penalty on early withdrawal of savings | | | 30 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31a Alimony paid b Recipient's SSN ▶ | | | 31a | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 IRA deduction | | | 32 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 Student loan interest deduction | | | 33 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 Tuition and fees. Attach Form 8917 | | | 34 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 Domestic production activities deduction. Attach Form 8903 | | | 35 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 Add lines 23 through 35 | | | 36 558. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 Subtract line 36 from line 22. This is your adjusted gross income | | | 37 35,761. | | | | | | | | | | | | | | | | | | | | | | | | | |

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

US104051

Form 1040 (2012)

Form 1040 (2012) **Hannah Fleming** 241- [redacted] Page 2

| | | | | |
|--|--|---|---|--|
| Tax and Credits | 38 | Amount from line 37 (adjusted gross income) | 38 | 35,761. |
| | 39a | Check <input type="checkbox"/> You were born before Jan. 2, 1948. <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a | | |
| | | if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948. <input type="checkbox"/> Blind. <input type="checkbox"/> 39b | | |
| Standard Deduction for- | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here | | |
| <ul style="list-style-type: none"> People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: <ul style="list-style-type: none"> Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 8,700. |
| | 41 | Subtract line 40 from line 38 | 41 | 27,061. |
| | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 7,600. |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 19,461. |
| | 44 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 962 election | 44 | 2,301. |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| | 46 | Add lines 44 and 45 | 46 | 2,301. |
| | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | |
| | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | 430. |
| | 49 | Education credits from Form 8863, line 19 | 49 | |
| | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | |
| | 51 | Child tax credit. Attach Schedule 8812, if required | 51 | 1,000. |
| | 52 | Residential energy credits. Attach Form 5695 | 52 | |
| | 53 | Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| | 54 | Add lines 47 through 53. These are your total credits | 54 | 1,430. |
| | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 871. |
| Other Taxes | 56 | Self-employment tax. Attach Schedule SE | 56 | 971. |
| | 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | 500. |
| | 59a | Household employment taxes from Schedule H | 59a | |
| | 59b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| | 60 | Other taxes. Enter code(s) from instructions | 60 | |
| | 61 | Add lines 55 through 60. This is your total tax | 61 | 2,342. |
| Payments | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 3,337. |
| | 63 | 2012 estimated tax payments and amount applied from 2011 return | 63 | |
| | 64a | Earned income credit (EIC) | 64a | 1,301. |
| | b | Nontaxable combat pay election <input type="checkbox"/> 64b | | |
| | 65 | Additional child tax credit. Attach Form 8812 | 65 | |
| | 66 | American opportunity credit from Form 8863, line 8 | 66 | |
| | 67 | Reserved | 67 | |
| | 68 | Amount paid with request for extension to file | 68 | |
| | 69 | Excess social security and tier 1 RRTA tax withheld | 69 | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| | 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8865 | 71 | |
| | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 4,638. |
| Refund | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 2,296. |
| | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 74a | 2,296. |
| | b | Routing number: 062005690 <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number: 00578965542 | | |
| Direct deposit? See instructions | 75 | Amount of line 73 you want applied to your 2013 estimated tax | 75 | |
| Amount You Owe | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. | 76 | |
| | 77 | Estimated tax penalty (see instructions) | 77 | |
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No | | Personal identification number (PIN) [redacted] | |
| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| | Your signature | Date | Your occupation | Daytime phone number |
| | Spouse's signature, if a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) 459871 |
| Joint return? See instr. Keep a copy for your records. | | | | |
| Paid Preparer's Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed PTIN |
| | Firm's name | Firm's EIN | | |
| | Firm's address | Phone no. | | |

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Net Profit From Business
(Sole Proprietorship)**

► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

2012

Attachment
Sequence No. **09A**

Name of proprietor
Hannah Fleming

Social security number (SSN)
241-[REDACTED]

Part I General Information

You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

| | |
|---|--|
| <p>A Principal business or profession, including product or service <u>Editor</u></p> | <p>B Enter business code (see instr.) ► <u>541990</u></p> |
| <p>C Business name. If no separate business name, leave blank.</p> | <p>D Enter your EIN (see inst.)</p> |
| <p>E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return. City, town or post office, state, and ZIP code</p> | |
| <p>F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> | |
| <p>G If "Yes," did you or will you file all required Forms 1099? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> | |

Part II Figure Your Net Profit

| | | |
|--|---|---------|
| <p>1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here <input type="checkbox"/></p> | 1 | 12,876. |
| <p>2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C</p> | 2 | 4,978. |
| <p>3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3</p> | 3 | 7,898. |

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► 01/01/2007

5 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business 234 **b** Commuting (see instructions) 10000 **c** Other _____

6 Was your vehicle available for personal use during off-duty hours? Yes No

7 Do you (or your spouse) have another vehicle available for personal use? Yes No

8 a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule C-EZ (Form 1040) 2012

BCA

USCEZS1

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (69)

Earned Income Credit
Qualifying Child Information

1040A
1040
EIC

OMB No. 1545-0074
2012
Attachment Sequence No. **43**

▶ Complete & attach to Form 1040A or 1040 only if you have a qualifying child.
▶ Information about Sch EIC (Form 1040A or 1040) & its instructions is at www.irs.gov/form1040.

Name(s) shown on return
Hannah Fleming

Your social security number
241- [REDACTED]

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

| Qualifying Child Information | Child 1 | | Child 2 | | Child 3 | |
|--|---|-----------|---|-----------|---|-----------|
| | First name | Last name | First name | Last name | First name | Last name |
| 1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit. | Jerry | Fleming | Tara | Fleming | | |
| 2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. | 243- [REDACTED] | | 242- [REDACTED] | | | |
| 3 Child's year of birth | Year <u>2005</u> <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b, go to line 5.</small> | | Year <u>2004</u> <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b, go to line 5.</small> | | Year _____ <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b, go to line 5.</small> | |
| 4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)? | <input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b. | | <input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b. | |
| b Was the child permanently and totally disabled during any part of 2012? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child. | |
| 5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.) | SON | | DAUGHTER | | | |
| 6 Number of months child lived with you in the United States during 2012 <ul style="list-style-type: none"> If the child lived with you for more than half of 2012 but less than 7 months, enter "7." If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12" | <u>12</u> months Do not enter more than 12 months. | | <u>12</u> months Do not enter more than 12 months. | | _____ months Do not enter more than 12 months. | |

For Paperwork Reduction Act Notice, see your tax return instructions. Schedule EIC (Form 1040A or 1040) 2012

BICA

USEICSS1

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income ▶

Hannah Fleming

241- [REDACTED]

Section B - Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

| | | |
|---|-----------|------------|
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions). | 1a | |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y. | 1b | () |
| 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers & members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions). | 2 | 7,898. |
| 3 Combine lines 1a, 1b, and 2. | 3 | 7,898. |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a | 7,294. |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here. | 4b | |
| c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. | 4c | 7,294. |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income. | 5a | |
| b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-. | 5b | |
| 6 Add lines 4c and 5b. | 6 | 7,294. |
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2012. | 7 | 110,100 00 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$110,100 or more, skip lines 8b through 10, and go to line 11. | 8a | 14,859. |
| b Unreported tips subject to social security tax (from Form 4137, line 10). | 8b | |
| c Wages subject to social security tax (from Form 8919, line 10). | 8c | |
| d Add lines 8a, 8b, and 8c. | 8d | 14,859. |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. | 9 | 95,241. |
| 10 Multiply the smaller of line 6 or line 9 by 10.4% (.104). | 10 | 759. |
| 11 Multiply line 6 by 2.9% (.029). | 11 | 212. |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54. | 12 | 971. |
| 13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts: • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27. | 13 | 558. |

Part II Optional Methods To Figure Net Earnings (see instructions)

| | | |
|--|-----------|----------|
| Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,780 or (b) your net farm profits ² were less than \$4,894. | | |
| 14 Maximum income for optional methods. | 14 | 4,520 00 |
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,520. Also include this amount on line 4b above. | 15 | |
| Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,894 and also less than 72.189% of your gross nonfarm income ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times. | | |
| 16 Subtract line 15 from line 14. | 16 | |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above. | 17 | |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **2441** **Child and Dependent Care Expenses** 1040
1040A
1040NR 2441 OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service (89) **2012** Attachment Sequence No. 21
 ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
 ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return Hannah Fleming Your social security number 241-██████

Part I **Persons or Organizations Who Provided the Care** - You must complete this part.
 (If you have more than two care providers, see the instructions.)

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|----------------------------|--|--|---------------------------------------|
| Lucas Tiny Tots | 54 Unique Way ████████████████████ | 24-██████ | 1,793. |

Did you receive dependent care benefits? No Yes
 Complete only Part II below.
 Complete Part III on page 2.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a) |
|------------------------------|---------|--|--|
| First | Last | | |
| Jerry | Fleming | 243-██████ | 897. |
| Tara | Fleming | 242-██████ | 896. |

| 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 | 3 | 1,793. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------|-------------------|---|-----------|--------------|-------------------|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---|------|--------------|---|-----------------|--------------|-------------------|-----------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|-----------------|--|-----|-----------------|--|-----|
| 4 Enter your earned income . See instructions | 4 | 26,599. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4 | 5 | 26,599. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Enter the smallest of line 3, 4, or 5 | 6 | 1,793. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 | 7 | 35,761. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | 8 | x .024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> If line 7 is: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>50-15,000</td><td></td><td>.35</td></tr> <tr><td>15,000-17,000</td><td></td><td>.34</td></tr> <tr><td>17,000-19,000</td><td></td><td>.33</td></tr> <tr><td>19,000-21,000</td><td></td><td>.32</td></tr> <tr><td>21,000-23,000</td><td></td><td>.31</td></tr> <tr><td>23,000-25,000</td><td></td><td>.30</td></tr> <tr><td>25,000-27,000</td><td></td><td>.29</td></tr> <tr><td>27,000-29,000</td><td></td><td>.28</td></tr> </tbody> </table> </td> <td style="width: 50%; vertical-align: top;"> If line 7 is: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000-31,000</td><td></td><td>.27</td></tr> <tr><td>31,000-33,000</td><td></td><td>.26</td></tr> <tr><td>33,000-35,000</td><td></td><td>.25</td></tr> <tr><td>35,000-37,000</td><td></td><td>.24</td></tr> <tr><td>37,000-39,000</td><td></td><td>.23</td></tr> <tr><td>39,000-41,000</td><td></td><td>.22</td></tr> <tr><td>41,000-43,000</td><td></td><td>.21</td></tr> <tr><td>43,000-No limit</td><td></td><td>.20</td></tr> </tbody> </table> </td> </tr> </table> | | | If line 7 is: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>50-15,000</td><td></td><td>.35</td></tr> <tr><td>15,000-17,000</td><td></td><td>.34</td></tr> <tr><td>17,000-19,000</td><td></td><td>.33</td></tr> <tr><td>19,000-21,000</td><td></td><td>.32</td></tr> <tr><td>21,000-23,000</td><td></td><td>.31</td></tr> <tr><td>23,000-25,000</td><td></td><td>.30</td></tr> <tr><td>25,000-27,000</td><td></td><td>.29</td></tr> <tr><td>27,000-29,000</td><td></td><td>.28</td></tr> </tbody> </table> | Over | But not over | Decimal amount is | 50-15,000 | | .35 | 15,000-17,000 | | .34 | 17,000-19,000 | | .33 | 19,000-21,000 | | .32 | 21,000-23,000 | | .31 | 23,000-25,000 | | .30 | 25,000-27,000 | | .29 | 27,000-29,000 | | .28 | If line 7 is: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000-31,000</td><td></td><td>.27</td></tr> <tr><td>31,000-33,000</td><td></td><td>.26</td></tr> <tr><td>33,000-35,000</td><td></td><td>.25</td></tr> <tr><td>35,000-37,000</td><td></td><td>.24</td></tr> <tr><td>37,000-39,000</td><td></td><td>.23</td></tr> <tr><td>39,000-41,000</td><td></td><td>.22</td></tr> <tr><td>41,000-43,000</td><td></td><td>.21</td></tr> <tr><td>43,000-No limit</td><td></td><td>.20</td></tr> </tbody> </table> | Over | But not over | Decimal amount is | \$29,000-31,000 | | .27 | 31,000-33,000 | | .26 | 33,000-35,000 | | .25 | 35,000-37,000 | | .24 | 37,000-39,000 | | .23 | 39,000-41,000 | | .22 | 41,000-43,000 | | .21 | 43,000-No limit | | .20 |
| If line 7 is: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>50-15,000</td><td></td><td>.35</td></tr> <tr><td>15,000-17,000</td><td></td><td>.34</td></tr> <tr><td>17,000-19,000</td><td></td><td>.33</td></tr> <tr><td>19,000-21,000</td><td></td><td>.32</td></tr> <tr><td>21,000-23,000</td><td></td><td>.31</td></tr> <tr><td>23,000-25,000</td><td></td><td>.30</td></tr> <tr><td>25,000-27,000</td><td></td><td>.29</td></tr> <tr><td>27,000-29,000</td><td></td><td>.28</td></tr> </tbody> </table> | Over | But not over | Decimal amount is | 50-15,000 | | .35 | 15,000-17,000 | | .34 | 17,000-19,000 | | .33 | 19,000-21,000 | | .32 | 21,000-23,000 | | .31 | 23,000-25,000 | | .30 | 25,000-27,000 | | .29 | 27,000-29,000 | | .28 | If line 7 is: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000-31,000</td><td></td><td>.27</td></tr> <tr><td>31,000-33,000</td><td></td><td>.26</td></tr> <tr><td>33,000-35,000</td><td></td><td>.25</td></tr> <tr><td>35,000-37,000</td><td></td><td>.24</td></tr> <tr><td>37,000-39,000</td><td></td><td>.23</td></tr> <tr><td>39,000-41,000</td><td></td><td>.22</td></tr> <tr><td>41,000-43,000</td><td></td><td>.21</td></tr> <tr><td>43,000-No limit</td><td></td><td>.20</td></tr> </tbody> </table> | Over | But not over | Decimal amount is | \$29,000-31,000 | | .27 | 31,000-33,000 | | .26 | 33,000-35,000 | | .25 | 35,000-37,000 | | .24 | 37,000-39,000 | | .23 | 39,000-41,000 | | .22 | 41,000-43,000 | | .21 | 43,000-No limit | | .20 | | | |
| Over | But not over | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50-15,000 | | .35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,000-17,000 | | .34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17,000-19,000 | | .33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19,000-21,000 | | .32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21,000-23,000 | | .31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23,000-25,000 | | .30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,000-27,000 | | .29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27,000-29,000 | | .28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But not over | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$29,000-31,000 | | .27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31,000-33,000 | | .26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33,000-35,000 | | .25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35,000-37,000 | | .24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37,000-39,000 | | .23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39,000-41,000 | | .22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41,000-43,000 | | .21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43,000-No limit | | .20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions | 9 | 430. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions | 10 | 2,301. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 | 11 | 430. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

For Paperwork Reduction Act Notice, see the instructions. Form **2441** (2012)

2012 Answers – Sterling

| | | | | |
|--|--|---|---|--|
| Form 1040 Department of the Treasury - Internal Revenue Service (99) | | 2012 | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning | | 2012, ending | 20 | See separate instructions. |
| Your first name and initial Timothy A Sterling | Last name | Your social security number 251- [REDACTED] | | |
| If a joint return, spouse's first name and initial Nicole S Sterling | Last name | Spouse's social security no. 252- [REDACTED] | | |
| Home address (number and street). If you have a P.O. box, see instructions. 4822 Broken Arrow Way | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions): [REDACTED] | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | | |
| Foreign country name | Foreign province/county | Foreign postal code | | |
| Filing Status | 1 <input type="checkbox"/> Single | 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) | If the qualifying person is a child but not your dependent, enter this child's name here. ▶ | |
| | 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | | | |
| | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | |
| Exemptions | | Boxes checked on 6a and 6b | | |
| 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | | 2 | | |
| b <input checked="" type="checkbox"/> Spouse | | 0 | | |
| c Dependents: | | No. of children on 6c who: | | |
| (1) First name | Last name | (2) Dependent's social security no. | (3) Dependent's relationship to you | (4) If child under age 17 qualifying for child tax credit (see instr.) |
| Christina Summers | | 253- [REDACTED] | SISTER | <input type="checkbox"/> |
| d Total number of exemptions claimed | | Add numbers on lines above ▶ 3 | | |
| Income | | 7 | | |
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | 7 | | |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. | | 8a Taxable interest. Attach Schedule B if required | | |
| | | 8a 490. | | |
| | | b Tax-exempt interest. Do not include on line 8a | | |
| | | 8b | | |
| | | 9a Ordinary dividends. Attach Schedule B if required | | |
| | | 9a 163. | | |
| | | b Qualified dividends | | |
| | | 9b 106. | | |
| | | 10 Taxable refunds, credits, or offsets of state and local income taxes | | |
| | | 10 | | |
| | | 11 Alimony received | | |
| | | 11 | | |
| | | 12 Business income or (loss). Attach Schedule C or C-EZ | | |
| | | 12 | | |
| If you did not get a W-2, see instructions. | | 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | |
| | | 13 11,858. | | |
| | | 14 Other gains or (losses). Attach Form 4797 | | |
| | | 14 | | |
| | | 15a IRA distributions | | |
| | | 15a 15a | | |
| | | b Taxable amount | | |
| | | 15b | | |
| | | 16a Pensions and annuities | | |
| | | 16a 20,069. | | |
| | | b Taxable amount | | |
| | | 16b 19,842. | | |
| | | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | |
| | | 17 | | |
| | | 18 Farm income or (loss). Attach Schedule F | | |
| | | 18 | | |
| Enclose, but do not attach, any payment. Also, please use Form 1040-V. | | 19 Unemployment compensation | | |
| | | 19 | | |
| LSE | | 20a Social security benefits | | |
| | | 20a 50,517. | | |
| | | b Taxable amount | | |
| | | 20b 13,709. | | |
| | | 21 Other income. List type and amount (see instr.) | | |
| | | 21 | | |
| | | 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | | |
| | | 22 46,062. | | |
| Adjusted Gross Income | | 23 | | |
| 23 Educator expenses | | 23 | | |
| 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | | 24 | | |
| 25 Health savings account deduction. Attach Form 8889 | | 25 | | |
| 26 Moving expenses. Attach Form 3903 | | 26 | | |
| 27 Deductible part of self-employment tax. Attach Schedule SE | | 27 | | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | 28 | | |
| 29 Self-employed health insurance deduction | | 29 | | |
| 30 Penalty on early withdrawal of savings | | 30 | | |
| 31a Alimony paid b Recipient's SSN ▶ | | 31a | | |
| 32 IRA deduction | | 32 | | |
| 33 Student loan interest deduction | | 33 | | |
| 34 Tuition and fees. Attach Form 8917 | | 34 | | |
| 35 Domestic production activities deduction. Attach Form 8903 | | 35 | | |
| | | 36 Add lines 23 through 35 | | |
| | | 36 | | |
| | | 37 Subtract line 36 from line 22. This is your adjusted gross income | | |
| | | 37 46,062. | | |
| BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. | | US104051 | | Form 1040 (2012) |

Form 1040 (2012) **Timothy A & Nicole S Sterling** 251- [redacted] Page 2

| | | | | |
|--|--|---|---|---|
| Tax and Credits | 38 | Amount from line 37 (adjusted gross income) | 38 | 46,062. |
| | 39a | Check <input checked="" type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind Total boxes checked <input type="checkbox"/> 39a 2 if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input checked="" type="checkbox"/> Blind 39b <input type="checkbox"/> | | |
| Standard Deduction for- • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/> | | |
| | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 14,200. |
| | 41 | Subtract line 40 from line 38 | 41 | 31,862. |
| | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 11,400. |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 20,462. |
| | 44 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8614 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 862 election | 44 | 848. |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| | 46 | Add lines 44 and 45 | 46 | 848. |
| | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | 13. |
| | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | |
| | 49 | Education credits from Form 8863, line 19 | 49 | |
| | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | |
| | 51 | Child tax credit. Attach Schedule 8812, if required | 51 | |
| | 52 | Residential energy credits. Attach Form 5695 | 52 | |
| | 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| | 54 | Add lines 47 through 53. These are your total credits | 54 | 13. |
| | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 835. |
| Other Taxes | 56 | Self-employment tax. Attach Schedule SE | 56 | |
| | 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| | 59a | Household employment taxes from Schedule H | 59a | |
| | 59b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| | 60 | Other taxes. Enter code(s) from instructions | 60 | |
| | 61 | Add lines 55 through 60. This is your total tax | 61 | 835. |
| Payments | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 5,539. |
| | 63 | 2012 estimated tax payments and amount applied from 2011 return | 63 | |
| | 64a | Earned income credit (EIC) NO | 64a | |
| | b | Nontaxable combat pay election 64b | | |
| | 65 | Additional child tax credit. Attach Form 8812 | 65 | |
| | 66 | American opportunity credit from Form 8863, line B | 66 | |
| | 67 | Reserved | 67 | |
| | 68 | Amount paid with request for extension to file | 68 | |
| | 69 | Excess social security and tier 1 RRTA tax withheld | 69 | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| | 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8601 d <input type="checkbox"/> 8865 | 71 | |
| | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 5,539. |
| | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 4,704. |
| | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 74a | 4,704. |
| | b | Routing number 062005690 <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number 00578965542 | | |
| Direct deposit? See instructions | 75 | Amount of line 73 you want applied to your 2013 estimated tax | 75 | |
| Amount You Owe | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. | 76 | |
| | 77 | Estimated tax penalty (see instructions) | 77 | |
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes, Complete below. <input checked="" type="checkbox"/> No | | Personal identification number (PIN) <input type="checkbox"/> | |
| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| | Your signature | Date | Your occupation | Daytime phone number |
| | Spouse's signature, if a joint return, both must sign | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Joint return? See instr. Keep a copy for your records. | | | retired | housewife |
| Paid Preparer's Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN |
| | Firm's name | Firm's EIN | | Phone no. |
| | Firm's address | | | |

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012

Attachment
Sequence No. **12**

Name(s) shown on return

Timothy A & Nicole S Sterling

Your social security number

251- [REDACTED]

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3.

This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (f) Cost or other bases from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|---|--|
| 1 Short-term totals from all Forms 8949 with box A checked on Part I | | () | | |
| 2 Short-term totals from all Forms 8949 with box B checked on Part I | | () | | |
| 3 Short-term totals from all Forms 8949 with box C checked on Part I | | () | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss) . Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 | | | | 7 |

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10.

This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (f) Cost or other bases from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|---|--|--|--|
| 8 Long-term totals from all Forms 8949 with box A checked on Part II | | () | | |
| 9 Long-term totals from all Forms 8949 with box B checked on Part II | 23789. | (12000) | | 11789. |
| 10 Long-term totals from all Forms 8949 with box C checked on Part II | | () | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 69. |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss) . Combine lines 8 through 14 in column (h). Then go to Part III on the back | | | | 15 11858. |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2012

BCA

11SSCHD01

Part III Summary

| | | |
|--|---|----------------|
| <p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions</p> <p>20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p> | <p>16</p> <p>18</p> <p>19</p> <p>21</p> | <p>11,858.</p> |
|--|---|----------------|

DECEASED Mary B Bryant 12/12/2012

| | | | | | |
|---|--|---|-------------|---|---|
| Form 1040 U.S. Individual Income Tax Return | | Department of the Treasury - Internal Revenue Service (99) | 2012 | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning | | 2012, ending | | 20 | |
| Your first name and initial Kevin R Kent | | Last name | | Your social security number 211- [REDACTED] | |
| If a joint return, spouse's first name and initial Mary B Bryant | | Last name | | Spouse's social security no. 212- [REDACTED] | |
| Home address (number and street). If you have a P.O. box, see instructions. 8705 Somersby Way Kevin R Kent | | | | Apt. no. | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED] | | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | |
| Foreign country name | | Foreign province/county | | Foreign postal code | |
| Filing Status | | 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. | | 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. | |
| Check only one box. | | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | | |
| Exemptions | | 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse | | Boxes checked on 6a and 6b on 6c who: | |
| If more than four dependents, see instr. and check here | | c Dependents: (1) First name Last name (2) Dependent's social security no. (3) Dependent's relationship to you (4) If child under age 17 qualifying for child tax credit (see instr.) | | * lived with you * did not live with you due to divorce or separation (see instr.) Dependents on 6c not entered above | |
| | | Terri Thomas 214- [REDACTED] GRANDCHILD Yvonne Kent 213- [REDACTED] DAUGHTER Penny Bryant 210- [REDACTED] SISTER | | 2 1 0 2 | |
| | | d Total number of exemptions claimed | | Add numbers on lines above | |
| | | 5 | | | |
| Income | | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | 7 23,239. | |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. | | 8a Taxable interest. Attach Schedule B if required | | 8a 2,682. | |
| | | b Tax-exempt interest. Do not include on line 8a | | 8b 269. | |
| | | 9a Ordinary dividends. Attach Schedule B if required | | 9a 108. | |
| | | b Qualified dividends | | 9b 108. | |
| | | 10 Taxable refunds, credits, or offsets of state and local income taxes | | 10 208. | |
| | | 11 Alimony received | | 11 | |
| | | 12 Business income or (loss). Attach Schedule C or C-EZ | | 12 574. | |
| If you did not get a W-2, see instruction | | 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here | | 13 (3,000.) | |
| | | 14 Other gains or (losses). Attach Form 4797 | | 14 | |
| ROLLOVER | | 15a IRA distributions | | 15a 9,277. | |
| | | b Taxable amount | | 15b 628. | |
| | | 16a Pensions and annuities | | 16a 14,038. | |
| | | b Taxable amount | | 16b 13,608. | |
| | | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 17 | |
| | | 18 Farm income or (loss). Attach Schedule F | | 18 | |
| Enclose, but do not attach, any payment. Also, please use Form 1040-V. | | 19 Unemployment compensation | | 19 1,380. | |
| | | 20a Social security benefits | | 20a 13,682. | |
| | | b Taxable amount | | 20b 3,287. | |
| | | 21 Other income. List type and amount (see instr.) | | 21 1,700. | |
| | | GAMBLING WINNINGS | | 21 44,414. | |
| | | 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | | 22 | |
| Adjusted Gross Income | | 23 Educator expenses | | 23 | |
| | | 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | | 24 | |
| | | 25 Health savings account deduction. Attach Form 8889 | | 25 | |
| | | 26 Moving expenses. Attach Form 3903 | | 26 | |
| | | 27 Deductible part of self-employment tax. Attach Schedule SE | | 27 40. | |
| | | 28 Self-employed SEP, SIMPLE, and qualified plans | | 28 | |
| | | 29 Self-employed health insurance deduction | | 29 | |
| | | 30 Penalty on early withdrawal of savings | | 30 24. | |
| | | 31a Alimony paid b Recipient's SSN | | 31a 3,600. | |
| | | 215- [REDACTED] | | 32 6,000. | |
| | | 32 IRA deduction | | 32 | |
| | | 33 Student loan interest deduction | | 33 268. | |
| | | 34 Tuition and fees. Attach Form 8917 | | 34 | |
| | | 35 Domestic production activities deduction. Attach Form 8903 | | 35 | |
| | | 36 Add lines 23 through 35 | | 36 9,932. | |
| | | 37 Subtract line 36 from line 22. This is your adjusted gross income | | 37 34,482. | |

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

US104051

Form 1040 (2012)

| | | | | | | | |
|--|--|--|--|---|--|---|--|
| Form 1040 (2012) | | Kevin R Kent & Mary B Bryant | | 211- [REDACTED] | | Page 2 | |
| Tax and Credits | | 38 Amount from line 37 (adjusted gross income) | | 38 | | 34,482. | |
| 39a Check <input checked="" type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind | | Total boxes checked ▶ 39a | | 1 | | | |
| if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind | | ▶ 39b | | | | | |
| b If your spouse itemizes on a separate return or you were a dual-status alien, check here | | ▶ 39b | | | | | |
| Standard Deduction for- | | 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) | | 40 | | 14,450. | |
| <ul style="list-style-type: none"> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: <ul style="list-style-type: none"> Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | | 41 Subtract line 40 from line 38 | | 41 | | 20,032. | |
| | | 42 Exemptions. Multiply \$3,800 by the number on line 6d | | 42 | | 19,000. | |
| | | 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | | 43 | | 1,032. | |
| | | 44 Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 862 election | | 44 | | 91. | |
| | | 45 Alternative minimum tax (see instructions). Attach Form 6251 | | 45 | | | |
| | | 46 Add lines 44 and 45 | | 46 | | 91. | |
| | | 47 Foreign tax credit. Attach Form 1116 if required | | 47 | | 4. | |
| | | 48 Credit for child and dependent care expenses. Attach Form 2441 | | 48 | | 87. | |
| | | 49 Education credits from Form 8863, line 19 | | 49 | | | |
| | | 50 Retirement savings contributions credit. Attach Form 8880 | | 50 | | | |
| | | 51 Child tax credit. Attach Schedule 8812, if required | | 51 | | | |
| | | 52 Residential energy credits. Attach Form 5695 | | 52 | | | |
| | | 53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | | 53 | | | |
| | | 54 Add lines 47 through 53. These are your total credits | | 54 | | 91. | |
| | | 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | | 55 | | | |
| Other Taxes | | 56 Self-employment tax. Attach Schedule SE | | 56 | | 70. | |
| | | 57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | | 57 | | | |
| | | 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | | 58 | | | |
| | | 59a Household employment taxes from Schedule H | | 59a | | | |
| | | b First-time homebuyer credit repayment. Attach Form 5405 if required | | 59b | | | |
| | | 60 Other taxes. Enter code(s) from instructions | | 60 | | | |
| | | 61 Add lines 55 through 60. This is your total tax | | 61 | | 70. | |
| Payments | | 62 Federal income tax withheld from Forms W-2 and 1099 | | 62 | | 4,662. | |
| | | 63 2012 estimated tax payments and amount applied from 2011 return | | 63 | | 400. | |
| | | 64a Earned income credit (EIC) | | 64a | | 3,326. | |
| | | b Nontaxable combat pay election | | 64b | | | |
| | | 65 Additional child tax credit. Attach Form 8812 | | 65 | | 1,000. | |
| | | 66 American opportunity credit from Form 8863, line B | | 66 | | 925. | |
| | | 67 Reserved | | 67 | | | |
| | | 68 Amount paid with request for extension to file | | 68 | | | |
| | | 69 Excess social security and tier 1 RRTA tax withheld | | 69 | | | |
| | | 70 Credit for federal tax on fuels. Attach Form 4136 | | 70 | | | |
| | | 71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8601 d <input type="checkbox"/> 8885 | | 71 | | | |
| | | 72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments | | 72 | | 10,313. | |
| Refund | | 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | | 73 | | 10,243. | |
| | | 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> | | 74a | | 10,243. | |
| | | b Routing number 062005690 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | | | | |
| | | d Account number 00578965542 ▶ | | | | | |
| Direct deposit? See instructions | | 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ | | 75 | | | |
| Amount You Owe | | 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. | | 76 | | | |
| | | 77 Estimated tax penalty (see instructions) | | 77 | | | |
| Third Party Designee | | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No | | Designee's name: _____ Phone no: _____ | | Personal identification number (PIN) ▶ _____ | |
| Sign Here | | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | Your signature _____ Date _____ | | Your occupation _____ Daytime phone number _____ | |
| Joint return? See instr. Keep a copy for your records. | | Spouse's signature. If a joint return, both must sign _____ Date _____ | | Spouse's occupation _____ | | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) | |
| | | deceased 12/12/2012 | | | | | |
| Paid Preparer's Use Only | | Print/Type preparer's name _____ Preparer's signature _____ Date _____ | | Check: <input type="checkbox"/> self-employed <input type="checkbox"/> PTIN _____ | | | |
| | | Firm's name ▶ _____ Firm's address ▶ _____ | | Firm's EIN ▶ _____ Phone no. _____ | | | |

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

Information about Schedule A and its separate instructions is at www.irs.gov/form1040.
Attach to Form 1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. 07

Name(s) shown on Form 1040
Kevin R Kent & Mary B Bryant

Your social security no.
211- [REDACTED]

| | | 1 | 2 | 3 | 4 | |
|---|--|---|---------|--------|--------|--------------------------|
| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | | | | |
| | 1 Medical and dental expenses (see instructions)..... | 1 | 5,311. | | | |
| | 2 Enter amount from Form 1040, line 38 | 2 | 34,482. | | | |
| | 3 Multiply line 2 by 7.5% (.075) | 3 | 2,586. | | | |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-..... | | | | 4 | 2,725. | |
| Taxes You Paid | 5 State and local | | | | | |
| | a <input type="checkbox"/> Income taxes | 5 | 2,351. | | | |
| | b <input checked="" type="checkbox"/> General sales taxes | | | | | |
| | 6 Real estate taxes (see instructions)..... | 6 | 1,498. | | | |
| | 7 Personal property taxes | 7 | 624. | | | |
| | 8 Other taxes. List type and amount: ▶ | 8 | | | | |
| | 9 Add lines 5 through 8 | | | | 9 | 4,473. |
| | Interest You Paid | 10 Home mortgage interest & points reported to you on Form 1098 | 10 | 2,997. | | |
| 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see inst. and show that person's name, identifying no., and address. ▶ | | | | | | |
| 12 Points not reported to you on Form 1098. See instructions for special rules | | 12 | | | | |
| 13 Mortgage insurance premiums (see instructions) | | 13 | | | | |
| 14 Investment interest. Attach Form 4952 if required. (See inst.) | | 14 | | | | |
| 15 Add lines 10 through 14 | | | | | 15 | 2,997. |
| Gifts to Charity | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | 2,205. | | | |
| | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | 350. | | | |
| | 18 Carryover from prior year | 18 | | | | |
| | 19 Add lines 16 through 18 | | | | 19 | 2,555. |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | | 20 | |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | 21 | | | | |
| | 22 Tax preparation fees | 22 | | | | |
| | 23 Other expenses - investment, safe deposit box, etc. List type and amount: ▶ | 23 | | | | |
| | 24 Add lines 21 through 23 | 24 | | | | |
| | 25 Enter amount from Form 1040, line 38 | 25 | | | | |
| | 26 Multiply line 25 by 2% (.02) | 26 | | | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-..... | | | | 27 | |
| Other Miscellaneous Deductions | 28 Other - from list in the inst. List type and amount: ▶ GAMBLING LOSSES | | 1,700. | | 28 | 1,700. |
| Total Itemized Deductions | 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 | 29 | | | 29 | 14,450. |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | | | <input type="checkbox"/> |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

BCA

L15SCHAS1

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ Information about Sch. B (Form 1040A or 1040) & its instr. is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **08**

Name(s) shown on return

Kevin R Kent & Mary B Bryant

Your social security number

211- [REDACTED]

Part I

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address▶

Elizabeth Dunlap 21 [REDACTED]
4216 Chatham Way

(See instructions and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Derby Federal
brokers statement

Amount

1,672.

238.

772.

1

2 Add the amounts on line 1.....

2,682.

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.....

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a▶

2,682.

Note. If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

5 List name of payer▶

Portfolio Investment

Ordinary Dividends

(See instructions and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

108.

5

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a▶

108.

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

(See instructions)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

7a At any time during 2012, did you have a financial interest in or signature authority over a financial account, such as a bank account, securities account, or brokerage account located in a foreign country? See instrs.....
If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements.....

b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located.....▶

8 During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back.....

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040A or 1040) 2012

BCA

USSCHB51

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Net Profit From Business
(Sole Proprietorship)**

► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

2012

Attachment
Sequence No. **09A**

Name of proprietor
Mary B Bryant

Social security number (SSN)
212- [REDACTED]

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service
typist

B Enter business code (see instr.)
► **561410**

C Business name. If no separate business name, leave blank.

D Enter your EIN (see inst.)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions) Yes No

G If "Yes," did you or will you file all required Forms 1099? Yes No

Part II Figure Your Net Profit

| | | |
|--|----------|---------------|
| 1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here <input type="checkbox"/> | 1 | 1,656. |
| 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C | 2 | 1,082. |
| 3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 | 3 | 574. |

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► **01/02/2006**

5 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business **1738** **b** Commuting (see instructions) **c** Other **5225**

6 Was your vehicle available for personal use during off-duty hours? Yes No

7 Do you (or your spouse) have another vehicle available for personal use? Yes No

8 a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule C-EZ (Form 1040) 2012

BCA

LISCZE\$1

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012
Attachment
Sequence No. **12**

Name(s) shown on return

Kevin R Kent & Mary B Bryant

Your social security number

211- [REDACTED]

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3.

This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (f) Cost or other bases from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|---|--|
| 1 Short-term totals from all Forms 8949 with box A checked on Part I | | () | | |
| 2 Short-term totals from all Forms 8949 with box B checked on Part I | | () | | |
| 3 Short-term totals from all Forms 8949 with box C checked on Part I | | () | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss) . Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 | | | | 7 |

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10.

This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (f) Cost or other bases from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|---|--|--|--|
| 8 Long-term totals from all Forms 8949 with box A checked on Part II | 2549. | (7222) | | -4673. |
| 9 Long-term totals from all Forms 8949 with box B checked on Part II | 28207. | (33741) | | -5534. |
| 10 Long-term totals from all Forms 8949 with box C checked on Part II | | () | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 7. |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss) . Combine lines 8 through 14 in column (h). Then go to Part III on the back | | | | 15 -10200. |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2012

BCA

155SCHD051

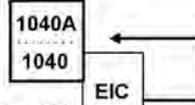
Part III Summary

| | | |
|---|---|--|
| <p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions</p> <p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p> | <p>16</p> <p>18</p> <p>19</p> <p>21</p> | <p>(10,200.)</p> <p></p> <p></p> <p></p> <p>(3,000.)</p> |
|---|---|--|

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (09)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2012

Attachment
Sequence No. **43**

Name(s) shown on return

Kevin R Kent & Mary B Bryant

Your social security number

211- [REDACTED]

Before you begin:

- ▶ Complete & attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Sch EIC (Form 1040A or 1040) & its instructions is at www.irs.gov/form1040.
- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

| | Child 1 | | Child 2 | | Child 3 | |
|--|---|---|---|---|---|---|
| | First name | Last name | First name | Last name | First name | Last name |
| 1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit. | Terri | Thomas | Yvonne | Kent | Penny | Bryant |
| 2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. | 214- [REDACTED] | | 213- [REDACTED] | | 210- [REDACTED] | |
| 3 Child's year of birth | Year <u>2009</u> | | Year <u>1991</u> | | Year <u>1949</u> | |
| | <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> | | <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> | | <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small> | |
| 4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)? | <input checked="" type="checkbox"/> Yes. | <input type="checkbox"/> No. | <input checked="" type="checkbox"/> Yes. | <input type="checkbox"/> No. | <input type="checkbox"/> Yes. | <input checked="" type="checkbox"/> No. |
| | Go to line 5. Go to line 4b. | | Go to line 5. Go to line 4b. | | Go to line 5. Go to line 4b. | |
| b Was the child permanently and totally disabled during any part of 2012? | <input type="checkbox"/> Yes. | <input checked="" type="checkbox"/> No. | <input type="checkbox"/> Yes. | <input checked="" type="checkbox"/> No. | <input checked="" type="checkbox"/> Yes. | <input type="checkbox"/> No. |
| | Go to line 5. The child is not a qualifying child. | | Go to line 5. The child is not a qualifying child. | | Go to line 5. The child is not a qualifying child. | |
| 5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.) | GRANDCHILD | | DAUGHTER | | SISTER | |
| 6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12". | <u>12</u> months Do not enter more than 12 months. | | <u>12</u> months Do not enter more than 12 months. | | <u>12</u> months Do not enter more than 12 months. | |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2012

BCA

USEICSS1

| | | |
|--|--|-----------------|
| Schedule SE (Form 1040) 2012 | Attachment Sequence No. 17 | Page 2 |
| Name of person with self-employment income (as shown on Form 1040) Mary B Bryant | Social security number of person with self-employment income ▶ | 212- [REDACTED] |

Section B - Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ▶

| | | |
|--|-----------|------------|
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions). | 1a | |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y | 1b | () |
| 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers & members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions) | 2 | 574. |
| 3 Combine lines 1a, 1b, and 2 | 3 | 574. |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a | 530. |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | |
| c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue | 4c | 530. |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
| b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- | 5b | |
| 6 Add lines 4c and 5b | 6 | 530. |
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2012 | 7 | 110,100 00 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$110,100 or more, skip lines 8b through 10, and go to line 11 | 8a | 10,956. |
| b Unreported tips subject to social security tax (from Form 4137, line 10) | 8b | |
| c Wages subject to social security tax (from Form 8919, line 10) | 8c | |
| d Add lines 8a, 8b, and 8c | 8d | 10,956. |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | 99,144. |
| 10 Multiply the smaller of line 6 or line 9 by 10.4% (.104) | 10 | 55. |
| 11 Multiply line 6 by 2.9% (.029) | 11 | 15. |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 | 12 | 70. |
| 13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 | 13 | 40. |

Part II Optional Methods To Figure Net Earnings (see instructions)

| | | |
|--|-----------|----------|
| Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,780 or (b) your net farm profits ² were less than \$4,894. | | |
| 14 Maximum income for optional methods | 14 | 4,520 00 |
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,520. Also include this amount on line 4b above | 15 | |
| Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$4,894 and also less than 72.189% of your gross nonfarm income ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. | | |
| Caution. You may use this method no more than five times. | | |
| 16 Subtract line 15 from line 14 | 16 | |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 | |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **2441** **Child and Dependent Care Expenses** 1040
1040A
1040NR 2441 OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service (99) **2012** Attachment Sequence No. 21
 ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
 ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: **Kevin R Kent & Mary B Bryant** Your social security number: **211- [REDACTED]**

Part I **Persons or Organizations Who Provided the Care** - You must complete this part.
 (If you have more than two care providers, see the instructions.)

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|----------------------------|---|-------------------------------------|------------------------------------|
| Happy Blessings Day | 128 Magical Way St [REDACTED] | 26-8XXXXXX | 1,100. |

Did you receive dependent care benefits? No Yes
 Complete only Part II below.
 Complete Part III on page 2.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a) |
|------------------------------|--|--|
| First Last | | |
| Terri Thomas | 214- [REDACTED] | 1,100. |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-------------------|---------------|-----------------|-------------------|--|------|--------------|-------------------|------|--------------|-------------------|--|------------|-----|--|-----------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|-----------------|-----|----------|-------|
| 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 | 3 | 1,100. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Enter your earned income . See instructions | 4 | 12,283. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4 | 5 | 11,490. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Enter the smallest of line 3, 4, or 5 | 6 | 1,100. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 | 7 | 34,482. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | 8 | 0.25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <tr> <td colspan="3">If line 7 is:</td> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td></td> <td>\$0-15,000</td> <td>.35</td> <td></td> <td>\$29,000-31,000</td> <td>.27</td> </tr> <tr> <td></td> <td>15,000-17,000</td> <td>.34</td> <td></td> <td>31,000-33,000</td> <td>.26</td> </tr> <tr> <td></td> <td>17,000-19,000</td> <td>.33</td> <td></td> <td>33,000-35,000</td> <td>.25</td> </tr> <tr> <td></td> <td>19,000-21,000</td> <td>.32</td> <td></td> <td>35,000-37,000</td> <td>.24</td> </tr> <tr> <td></td> <td>21,000-23,000</td> <td>.31</td> <td></td> <td>37,000-39,000</td> <td>.23</td> </tr> <tr> <td></td> <td>23,000-25,000</td> <td>.30</td> <td></td> <td>39,000-41,000</td> <td>.22</td> </tr> <tr> <td></td> <td>25,000-27,000</td> <td>.29</td> <td></td> <td>41,000-43,000</td> <td>.21</td> </tr> <tr> <td></td> <td>27,000-29,000</td> <td>.28</td> <td></td> <td>43,000-No limit</td> <td>.20</td> </tr> </table> | If line 7 is: | | | If line 7 is: | | | Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | | \$0-15,000 | .35 | | \$29,000-31,000 | .27 | | 15,000-17,000 | .34 | | 31,000-33,000 | .26 | | 17,000-19,000 | .33 | | 33,000-35,000 | .25 | | 19,000-21,000 | .32 | | 35,000-37,000 | .24 | | 21,000-23,000 | .31 | | 37,000-39,000 | .23 | | 23,000-25,000 | .30 | | 39,000-41,000 | .22 | | 25,000-27,000 | .29 | | 41,000-43,000 | .21 | | 27,000-29,000 | .28 | | 43,000-No limit | .20 | 8 | x .25 |
| If line 7 is: | | | If line 7 is: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$0-15,000 | .35 | | \$29,000-31,000 | .27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 15,000-17,000 | .34 | | 31,000-33,000 | .26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 17,000-19,000 | .33 | | 33,000-35,000 | .25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 19,000-21,000 | .32 | | 35,000-37,000 | .24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 21,000-23,000 | .31 | | 37,000-39,000 | .23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 23,000-25,000 | .30 | | 39,000-41,000 | .22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 25,000-27,000 | .29 | | 41,000-43,000 | .21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 27,000-29,000 | .28 | | 43,000-No limit | .20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions | 9 | 275. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions | 10 | 87. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 | 11 | 87. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

For Paperwork Reduction Act Notice, see the instructions.

Form **2441** (2012)

BICA

US2441S

Form **5329**

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2012

Attachment
Sequence No. **29**

Department of the Treasury
Internal Revenue Service (99)

▶ **Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.**

▶ **Attach to Form 1040 or Form 1040NR.**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Kevin R Kent

Your social security no.

211- [REDACTED]

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

If this is an amended return, check here

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 55, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59 1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

| | | | |
|---|---|---|------|
| 1 | Early distributions included in income. For Roth IRA distributions, see instructions | 1 | 628. |
| 2 | Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>12</u> | 2 | 628. |
| 3 | Amount subject to additional tax. Subtract line 2 from line 1 | 3 | |
| 4 | Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). | 4 | |

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

| | | | |
|---|--|---|--|
| 5 | Distributions included in income from Coverdell ESAs and QTPs | 5 | |
| 6 | Distributions included on line 5 that are not subject to the additional tax (see instructions) | 6 | |
| 7 | Amount subject to additional tax. Subtract line 6 from line 5 | 7 | |
| 8 | Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 | 8 | |

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2012 than is allowable or you had an amount on line 17 of your 2011 Form 5329.

| | | | |
|----|--|----|--|
| 9 | Enter your excess contributions from line 16 of your 2011 Form 5329 (see instructions). If zero, go to line 15 | 9 | |
| 10 | If your traditional IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 10 | |
| 11 | 2012 traditional IRA distributions included in income (see instructions) | 11 | |
| 12 | 2012 distributions of prior year excess contributions (see instructions) | 12 | |
| 13 | Add lines 10, 11, and 12 | 13 | |
| 14 | Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- | 14 | |
| 15 | Excess contributions for 2012 (see instructions) | 15 | |
| 16 | Total excess contributions. Add lines 14 and 15 | 16 | |
| 17 | Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 | 17 | |

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2012 than is allowable or you had an amount on line 25 of your 2011 Form 5329.

| | | | |
|----|---|----|--|
| 18 | Enter your excess contributions from line 24 of your 2011 Form 5329 (see instructions). If zero, go to line 23 | 18 | |
| 19 | If your Roth IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 19 | |
| 20 | 2012 distributions from your Roth IRAs (see instructions) | 20 | |
| 21 | Add lines 19 and 20 | 21 | |
| 22 | Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- | 22 | |
| 23 | Excess contributions for 2012 (see instructions) | 23 | |
| 24 | Total excess contributions. Add lines 22 and 23 | 24 | |
| 25 | Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 | 25 | |

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Form **5329** (2012)

BCA

US92951

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (IRS)

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. 47

Name(s) shown on return

Kevin R Kent & Mary B Bryant

Your social security number

211- [REDACTED]

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

Part II Additional Child Tax Credit Filers

| | | | | |
|-----------|---|-----------|---------|--------|
| 1 | 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). | | | |
| | 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). | | | |
| | 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). | | | |
| | If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. | | | |
| 2 | Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 | 2 | | |
| 3 | Subtract line 2 from line 1. If zero, stop; you cannot take this credit | 3 | | 1,000. |
| 4a | Earned income (see separate instructions) | 4a | 23,773. | |
| b | Nontaxable combat pay (see separate instructions) | 4b | | |
| 5 | Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result | 5 | 20,773. | |
| 6 | Multiply the amount on line 5 by 15% (.15) and enter the result | 6 | | 3,116. |
| | Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. | | | |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2012

ECA

US8812S1

Part III Certain Filers Who Have Three or More Qualifying Children

| | | | | |
|-----------|---|-----------|--|-----------|
| 7 | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions | 7 | | |
| 8 | 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59. | 8 | | |
| 9 | Add lines 7 and 8 | 9 | | |
| 10 | 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69. 1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RR/TA taxes withheld that you entered to the left of line 41 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 65. | 10 | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | | | 11 |
| 12 | Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13. | | | 12 |

Part IV Additional Child Tax Credit

| | | | | |
|-----------|--|-----------|--|--------|
| 13 | This is your additional child tax credit | 13 | | 1,000. |
|-----------|--|-----------|--|--------|

Enter this amount on
Form 1040, line 65,
Form 1040A, line 38, or
Form 1040NR, line 63.

Form **8863**

Education Credits (American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074

2012

Department of the Treasury
Internal Revenue Service (96)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

Attachment
Sequence No. **50**

Name(s) shown on return

Kevin R Kent & Mary B Bryant

Your social security number

211- [REDACTED]



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

| | | | |
|---|--|---|----------|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | 2,313. |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) | 2 | 180,000. |
| 3 | Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter. | 3 | 34,482. |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit | 4 | 145,518. |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 5 | 20,000. |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | 1.000 |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box | 7 | 2,313. |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below | 8 | 925. |

Part II Nonrefundable Education Credits

| | | | |
|----|---|----|----------|
| 9 | Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions) | 9 | 1,388. |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | 318. |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | 318. |
| 12 | Multiply line 11 by 20% (.20) | 12 | 64. |
| 13 | Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er) | 13 | 124,000. |
| 14 | Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter. | 14 | 34,482. |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 89,518. |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 16 | 20,000. |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000 |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | 18 | 64. |
| 19 | Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31. | 19 | |

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863

Form **8863** (2012)

BCA

US886391

Form 8863 (2012)
 Name(s) shown on return **Kevin R Kent & Mary B Bryant** Your social security number **211- [REDACTED]**



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) **Yvonne Kent** **21** Student social security no. (as shown on page 1 of your tax return) **213- [REDACTED]**

22 Educational institution information (see instructions)
 a. Name of first educational institution **Northern Kentucky University** b. Name of second educational institution (if any)

(1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.
Nunn Drive Founders Hall Suite 500 NEWPORT KY 41076-

(2) Did the student receive Form 1098-T from this institution for 2012? Yes No

(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? Yes No

If you checked "No" in both (2) and (3), skip (4).
 (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? Yes - Stop! Go to line 31 for this student. No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Yes - Go to line 25. No - Stop! Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2012? Yes - Stop! Go to line 31 for this student. No - Go to line 26.

26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? Yes - Stop! Go to line 31 for this student. No - See Tip below and complete either lines 27-30 or line 31 for this student.



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

American Opportunity Credit

| | | |
|---|-----------|---------------|
| 27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000 | 27 | 3,250. |
| 28 Subtract \$2,000 from line 27. If zero or less enter -0- | 28 | 1,250. |
| 29 Multiply line 28 by 25% (.25) | 29 | 313. |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 | 30 | 2,313. |

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 **31**

For Paperwork Reduction Act Notice, see your tax return instructions. Form **8863** (2012)

2012 Answers – Kent

Form 8863 (2012)

Name(s) shown on return
Kevin R Kent & Mary B Bryant

Your social security number
211- [REDACTED]



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

| | |
|---|--|
| 20 Student name (as shown on page 1 of your tax return) | 21 Student social security no. (as shown on page 1 of your tax return) |
| Mary Bryant | 212- [REDACTED] |
| 22 Educational institution information (see instructions) | |
| a. Name of first educational institution | b. Name of second educational institution (if any) |
| Fulton Community College | |
| (1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions. One University Way [REDACTED] | (1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions. |
| (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If you checked "No" in both (2) and (3), skip (4). | |
| (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). | (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). |
| 23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24. | |
| 24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes - Go to line 25. <input checked="" type="checkbox"/> No - Stop! Go to line 31 for this student. | |
| 25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - Go to line 26. | |
| 26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - See Tip below and complete either lines 27-30 or line 31 for this student. | |

TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

American Opportunity Credit

| | | |
|---|-----------|--|
| 27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000. | 27 | |
| 28 Subtract \$2,000 from line 27. If zero or less enter -0- | 28 | |
| 29 Multiply line 28 by 25% (.25) | 29 | |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 | 30 | |

Lifetime Learning Credit

| | | |
|---|-----------|------|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | 318. |
|---|-----------|------|

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8863** (2012)

| | | | | |
|--|---|--|---|--|
| Form 1040 Department of the Treasury - Internal Revenue Service (99) | | 2012 | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning | | 2012, ending | 20 | See separate instructions. |
| Your first name and initial William Woods | Last name | Your social security number 341- [REDACTED] | | |
| If a joint return, spouse's first name and initial Lana Woods | Last name | Spouse's social security no. 919- [REDACTED] | | |
| Home address (number and street). If you have a P.O. box, see instructions. 7491 May Lyn Way | | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED] | | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name | Foreign province/county | Foreign postal code | | |
| Filing Status | 1 <input type="checkbox"/> Single | 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) | If the qualifying person is a child but not your dependent, enter this child's name here. ▶ | |
| | 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | | | |
| | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | | | |
| | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | | |
| Exemptions | 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | Boxes checked on | | |
| | b <input checked="" type="checkbox"/> Spouse | 6a and 6b No. of children on 6c who: | | |
| If more than four dependents, see instr. and check here ▶ <input type="checkbox"/> | c Dependents: | (1) First name | Last name | (2) Dependent's social security no. |
| | | Edward Woods | | 342- [REDACTED] |
| | | | | SON |
| | | | | (4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instr.) |
| | | | | Add numbers on lines above ▶ 3 |
| Income | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 29,135. | |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. | 8a Taxable interest. Attach Schedule B if required | 8a | 372. | |
| | b Tax-exempt interest. Do not include on line 8a | 8b | 191. | |
| | 9a Ordinary dividends. Attach Schedule B if required | 9a | 77. | |
| | b Qualified dividends | 9b | 77. | |
| 10 Taxable refunds, credits, or offsets of state and local income taxes | 10 | | | |
| 11 Alimony received | 11 | | | |
| 12 Business income or (loss). Attach Schedule C or C-EZ | 12 | | | |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 | (954.) | | |
| 14 Other gains or (losses). Attach Form 4797 | 14 | | | |
| 15a IRA distributions | 15a | b Taxable amount | 15b | |
| 16a Pensions and annuities | 16a | b Taxable amount | 16b | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | | | |
| 18 Farm income or (loss). Attach Schedule F | 18 | | | |
| 19 Unemployment compensation | 19 | | | |
| 20a Social security benefits | 20a | b Taxable amount | 20b | |
| 21 Other income. List type and amount (see instr.) | 21 | | | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | 22 | 28,630. | | |
| Adjusted Gross Income | 23 Educator expenses | 23 | | |
| | 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | 24 | | |
| | 25 Health savings account deduction. Attach Form 8889 | 25 | | |
| | 26 Moving expenses. Attach Form 3903 | 26 | | |
| | 27 Deductible part of self-employment tax. Attach Schedule SE | 27 | | |
| | 28 Self-employed SEP, SIMPLE, and qualified plans | 28 | | |
| | 29 Self-employed health insurance deduction | 29 | | |
| | 30 Penalty on early withdrawal of savings | 30 | | |
| | 31a Alimony paid b Recipient's SSN ▶ | 31a | | |
| | 32 IRA deduction | 32 | | |
| | 33 Student loan interest deduction | 33 | | |
| | 34 Tuition and fees. Attach Form 8917 | 34 | | |
| | 35 Domestic production activities deduction. Attach Form 8903 | 35 | | |
| | 36 Add lines 23 through 35 | 36 | | |
| | 37 Subtract line 36 from line 22. This is your adjusted gross income | 37 | 28,630. | |

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

US104051

Form 1040 (2012)

| | | | | | | | |
|--|--|--|--|--------------------------------------|---|-----------|--|
| Form 1040 (2012) | | William & Lana Woods | | 341- [REDACTED] | | Page 2 | |
| Tax and Credits | | 38 | Amount from line 37 (adjusted gross income) | 38 | 28,630. | | |
| Standard Deduction for- | | 39a | Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a | | | | |
| <ul style="list-style-type: none"> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: <ul style="list-style-type: none"> Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b | | | | |
| | | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 11,900. | | |
| | | 41 | Subtract line 40 from line 38 | 41 | 16,730. | | |
| | | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 11,400. | | |
| | | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 5,330. | | |
| | | 44 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8614 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 862 election | 44 | 528. | | |
| | | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | | | |
| | | 46 | Add lines 44 and 45 | 46 | 528. | | |
| | | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | 12. | | |
| | | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | | | |
| | | 49 | Education credits from Form 8863, line 19 | 49 | | | |
| | | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | 516. | | |
| | | 51 | Child tax credit. Attach Schedule 8812, if required | 51 | | | |
| | | 52 | Residential energy credits. Attach Form 5695 | 52 | | | |
| | | 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | | | |
| | | 54 | Add lines 47 through 53. These are your total credits | 54 | 528. | | |
| | | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | | | |
| Other Taxes | | 56 | Self-employment tax. Attach Schedule SE | 56 | | | |
| | | 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | | | |
| | | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | | | |
| | | 59a | Household employment taxes from Schedule H | 59a | | | |
| | | 59b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | | | |
| | | 60 | Other taxes. Enter code(s) from instructions | 60 | | | |
| | | 61 | Add lines 55 through 60. This is your total tax | 61 | | | |
| Payments | | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 2,886. | FORM 1099 | |
| | | 63 | 2012 estimated tax payments and amount applied from 2011 return | 63 | | | |
| | | 64a | Earned income credit (EIC) NO | 64a | | | |
| | | b | Non-taxable combat pay election <input type="checkbox"/> 64b | | | | |
| | | 65 | Additional child tax credit. Attach Form 8812 | 65 | 1,000. | | |
| | | 66 | American opportunity credit from Form 8863, line B | 66 | | | |
| | | 67 | Reserved | 67 | | | |
| | | 68 | Amount paid with request for extension to file | 68 | | | |
| | | 69 | Excess social security and tier 1 RRTA tax withheld | 69 | | | |
| | | 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | | | |
| | | 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885 | 71 | | | |
| | | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 3,886. | | |
| Refund | | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 3,886. | | |
| | | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 74a | 3,886. | | |
| | | b | Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | | | |
| | | d | Account number <input type="checkbox"/> | | | | |
| Direct deposit? See instructions | | 75 | Amount of line 73 you want applied to your 2013 estimated tax | 75 | | | |
| Amount You Owe | | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. | 76 | | | |
| | | 77 | Estimated tax penalty (see instructions) | 77 | | | |
| Third Party Designee | | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes, Complete below. <input checked="" type="checkbox"/> No | | | | | |
| | | Designee's name | Phone no. | Personal identification number (PIN) | | | |
| Sign Here | | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | | | |
| | | Your signature | Date | Your occupation | Daytime phone number | | |
| Joint return? See instr. Keep a copy for your records. | | Spouse's signature. If a joint return, both must sign | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) | | |
| | | | | Homemaker | | | |
| Paid Preparer's Use Only | | Print/Type preparer's name | Preparer's signature | Date | Check: <input type="checkbox"/> self-employed <input type="checkbox"/> PTIN | | |
| | | Firm's name | Firm's EIN | | Phone no. | | |
| | | Firm's address | | | | | |

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012
Attachment
Sequence No. **12**

Name(s) shown on return

William & Lana Woods

Your social security number

341- [REDACTED]

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3.
This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (f) Cost or other basis from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|--|---|---|---|
| 1 Short-term totals from all Forms 8949 with box A checked on Part I | 1500. | 2500. | | -1000. |
| 2 Short-term totals from all Forms 8949 with box B checked on Part I | | | | |
| 3 Short-term totals from all Forms 8949 with box C checked on Part I | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss) . Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 | | | | 7 -1000. |

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10.
This form may be easier to complete if you round off cents to whole dollars.

| | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (f) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|---|--|--|---|
| 8 Long-term totals from all Forms 8949 with box A checked on Part II | | | | |
| 9 Long-term totals from all Forms 8949 with box B checked on Part II | 23548. | 23518. | | 30. |
| 10 Long-term totals from all Forms 8949 with box C checked on Part II | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 16. |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss) . Combine lines 8 through 14 in column (h). Then go to Part III on the back | | | | 15 46. |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2012

BCA

U1SSCHD01

Part III Summary

| | | |
|---|---|---|
| <p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions</p> <p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p> | <p>16</p> <p>18</p> <p>19</p> <p>21</p> | <p>(954.)</p> <p></p> <p></p> <p>(954.)</p> |
|---|---|---|

SCHEDULE 8812
(Form 1040A
or 1040)

Child Tax Credit

OMB No 1545-0074

2012

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No 47

Department of the Treasury
Internal Revenue Service (IRS)

▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

Name(s) shown on return

William & Lana Woods

Your social security number

341- [REDACTED]

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

CAUTION

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

Part II Additional Child Tax Credit Filers

| | | | | |
|-----------|--|-----------|---------|--------|
| 1 | 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). | | | |
| | 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). | | | |
| | 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). | | | |
| | If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. | | | |
| 2 | Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 | 2 | | |
| 3 | Subtract line 2 from line 1. If zero, stop ; you cannot take this credit | 3 | | 1,000. |
| 4a | Earned income (see separate instructions) | 4a | 29,135. | |
| b | Nontaxable combat pay (see separate instructions) | 4b | | |
| 5 | Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result | 5 | 26,135. | |
| 6 | Multiply the amount on line 5 by 15% (.15) and enter the result | 6 | | 3,920. |
| | Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. | | | |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2012

BCA

US881221

Part III Certain Filers Who Have Three or More Qualifying Children

| | | | | |
|-----------|--|-----------|--|-----------|
| 7 | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions | 7 | | |
| 8 | 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59. | 8 | | |
| 9 | Add lines 7 and 8 | 9 | | |
| 10 | 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69. 1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 65. | 10 | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | | | 11 |
| 12 | Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13. | | | 12 |

Part IV Additional Child Tax Credit

| | | | | |
|-----------|--|-----------|--|--------|
| 13 | This is your additional child tax credit | 13 | | 1,000. |
|-----------|--|-----------|--|--------|

Enter this amount on Form 1040, line 65, Form 1040A, line 36, or Form 1040NR, line 63.

Form **8880**

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

2012

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No. **54**

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Name(s) shown on return

William & Lana Woods

Your social security number

341- [REDACTED]

You cannot take this credit if either of the following applies:



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995. (b) is claimed as a dependent on someone else's 2012 tax return, or (c) was a student (see instructions).

| | (a) You | (b) Your spouse | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|----------------|-----------------------------|-------------------|--|-----------------------------|--|--|--------|----------------|------------------------|-------------------|--|-------------------|--|--|--|--|-----|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|-----|----|----|----|
| 1 Traditional and Roth IRA contributions for 2012. Do not include rollover contributions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions) | 1,200. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 Add lines 1 and 2 | 1,200. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Certain distributions received after 2009 and before the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- | 1,200. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 In each column, enter the smaller of line 5 or \$2,000 | 1,200. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Add the amounts on line 6. If zero, stop; you cannot take this credit | | 1,200. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37 | 28,630. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Enter the applicable decimal amount shown below: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="2">If line 8 is -</th> <th colspan="3">And your filing status is -</th> </tr> <tr> <th>Over -</th> <th>But not over -</th> <th>Married filing jointly</th> <th>Head of household</th> <th>Single, Married filing separately, or Qualifying widow(er)</th> </tr> <tr> <th colspan="5">Enter on line 9 -</th> </tr> </thead> <tbody> <tr> <td>---</td> <td>\$17,250</td> <td>.5</td> <td>.5</td> <td>.5</td> </tr> <tr> <td>\$17,250</td> <td>\$18,750</td> <td>.5</td> <td>.5</td> <td>.2</td> </tr> <tr> <td>\$18,750</td> <td>\$25,875</td> <td>.5</td> <td>.5</td> <td>.1</td> </tr> <tr> <td>\$25,875</td> <td>\$28,125</td> <td>.5</td> <td>.2</td> <td>.1</td> </tr> <tr> <td>\$28,125</td> <td>\$28,750</td> <td>.5</td> <td>.1</td> <td>.1</td> </tr> <tr> <td>\$28,750</td> <td>\$34,500</td> <td>.5</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$34,500</td> <td>\$37,500</td> <td>.2</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$37,500</td> <td>\$43,125</td> <td>.1</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$43,125</td> <td>\$57,500</td> <td>.1</td> <td>.0</td> <td>.0</td> </tr> <tr> <td>\$57,500</td> <td>---</td> <td>.0</td> <td>.0</td> <td>.0</td> </tr> </tbody> </table> | | | If line 8 is - | | And your filing status is - | | | Over - | But not over - | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying widow(er) | Enter on line 9 - | | | | | --- | \$17,250 | .5 | .5 | .5 | \$17,250 | \$18,750 | .5 | .5 | .2 | \$18,750 | \$25,875 | .5 | .5 | .1 | \$25,875 | \$28,125 | .5 | .2 | .1 | \$28,125 | \$28,750 | .5 | .1 | .1 | \$28,750 | \$34,500 | .5 | .1 | .0 | \$34,500 | \$37,500 | .2 | .1 | .0 | \$37,500 | \$43,125 | .1 | .1 | .0 | \$43,125 | \$57,500 | .1 | .0 | .0 | \$57,500 | --- | .0 | .0 | .0 |
| If line 8 is - | | And your filing status is - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over - | But not over - | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying widow(er) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Enter on line 9 - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | \$17,250 | .5 | .5 | .5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$17,250 | \$18,750 | .5 | .5 | .2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$18,750 | \$25,875 | .5 | .5 | .1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$25,875 | \$28,125 | .5 | .2 | .1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$28,125 | \$28,750 | .5 | .1 | .1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$28,750 | \$34,500 | .5 | .1 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$34,500 | \$37,500 | .2 | .1 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$37,500 | \$43,125 | .1 | .1 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$43,125 | \$57,500 | .1 | .0 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$57,500 | --- | .0 | .0 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | x .500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Multiply line 7 by line 9 | | 600. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 | 528. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 1040 filers: Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1040A filers: Enter the total of your credits from lines 29 through 31. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1040NR filers: Enter the total of your credits from lines 45 and 46. | 12. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 Subtract line 12 from line 11. If zero, stop; you cannot take this credit | | 516. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 | | 516. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

* See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8880** (2012)

2012 Answers – Brooks

| | | | | | |
|---|--|---|--|---|---|
| Form 1040 U.S. Individual Income Tax Return | | Department of the Treasury - Internal Revenue Service (99) | 2012 | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning | | 2012, ending | 20 | See separate instructions. | |
| Your first name and initial Keith L Brooks | | Last name | | Your social security number 311-████████ | |
| If a joint return, spouse's first name and initial Kathy M Brooks | | Last name | | Spouse's social security no. 312-████████ | |
| Home address (number and street). If you have a P.O. box, see instructions. 954 Sproul Way | | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). ██████████ | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse | | |
| Foreign country name | | Foreign province/county | | Foreign postal code | |
| Filing Status | | 1 <input type="checkbox"/> Single | | 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) | |
| 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) | | 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | | If the qualifying person is a child but not your dependent, enter this child's name here. ▶ | |
| Check only one box. | | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | | |
| Exemptions | | 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | | Boxes checked on 6a and 6b | |
| b <input checked="" type="checkbox"/> Spouse | | c Dependents: | | No. of children on 6c who: | |
| If more than four dependents, see instr. and check here ▶ <input type="checkbox"/> | | (1) First name Last name | | • lived with you | |
| | | (2) Dependent's social security no. | | • did not live with you due to divorce or separation (see instr.) | |
| | | (3) Dependent's relationship to you | | Dependents on 6c not entered above | |
| | | (4) If child under age 17 qualifying for child tax credit (see instr.) | | Add numbers on lines above ▶ | |
| | | Nancy Brooks 315-████████ DAUGHTER <input checked="" type="checkbox"/> | | 2 | |
| | | Brian Brooks 314-████████ SON <input checked="" type="checkbox"/> | | 3 | |
| | | Denise Brooks 313-████████ DAUGHTER <input checked="" type="checkbox"/> | | 0 | |
| | | | | 0 | |
| | | | | 5 | |
| Income | | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | | 7 44,900. | |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. | | 8a Taxable interest. Attach Schedule B if required | | 8a | |
| | | b Tax-exempt interest. Do not include on line 8a | | 8b | |
| | | 9a Ordinary dividends. Attach Schedule B if required | | 9a 187. | |
| | | b Qualified dividends | | 9b 150. | |
| | | 10 Taxable refunds, credits, or offsets of state and local income taxes | | 10 | |
| | | 11 Alimony received | | 11 | |
| | | 12 Business income or (loss). Attach Schedule C or C-EZ | | 12 | |
| If you did not get a W-2, see instructions. | | 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input checked="" type="checkbox"/> | | 13 16. | |
| | | 14 Other gains or (losses). Attach Form 4797 | | 14 | |
| | | 15a IRA distributions | | 15a | |
| | | b Taxable amount | | 15b | |
| | | 16a Pensions and annuities | | 16a | |
| | | b Taxable amount | | 16b | |
| | | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 17 (2,068.) | |
| | | 18 Farm income or (loss). Attach Schedule F | | 18 | |
| Enclose, but do not attach, any payment. Also, please use Form 1040-V. | | 19 Unemployment compensation | | 19 | |
| | | 20a Social security benefits | | 20a | |
| | | b Taxable amount | | 20b | |
| | | 21 Other income. List type and amount (see instr.) | | 21 | |
| | | 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | | 22 43,036. | |
| Adjusted Gross Income | | 23 Educator expenses | | 23 | |
| | | 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | | 24 1,732. | |
| | | 25 Health savings account deduction. Attach Form 8889 | | 25 | |
| | | 26 Moving expenses. Attach Form 3903 | | 26 406. | |
| | | 27 Deductible part of self-employment tax. Attach Schedule SE | | 27 | |
| | | 28 Self-employed SEP, SIMPLE, and qualified plans | | 28 | |
| | | 29 Self-employed health insurance deduction | | 29 | |
| | | 30 Penalty on early withdrawal of savings | | 30 | |
| | | 31a Alimony paid b Recipient's SSN ▶ | | 31a | |
| | | 32 IRA deduction | | 32 | |
| | | 33 Student loan interest deduction | | 33 | |
| | | 34 Tuition and fees. Attach Form 8917 | | 34 | |
| | | 35 Domestic production activities deduction. Attach Form 8903 | | 35 | |
| | | 36 Add lines 23 through 35 | | 36 2,138. | |
| | | 37 Subtract line 36 from line 22. This is your adjusted gross income | | 37 40,897. | |

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

US104051

Form 1040 (2012)

Form 1040 (2012) **Keith L & Kathy M Brooks** 311- [redacted] Page 2

| | | | |
|--|--|----------------------|---|
| Tax and Credits | 38 Amount from line 37 (adjusted gross income) | 38 | 40,897. |
| | 39a Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind <input type="checkbox"/> Total boxes if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind checked <input type="checkbox"/> 39a | | |
| | b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b | | |
| Standard Deduction for- • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 11,992. |
| | 41 Subtract line 40 from line 38 | 41 | 28,905. |
| | 42 Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 19,000. |
| | 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 9,905. |
| | 44 Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8614 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 662 election | 44 | 953. |
| | 45 Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| | 46 Add lines 44 and 45 | 46 | 953. |
| | 47 Foreign tax credit. Attach Form 1116 if required | 47 | |
| | 48 Credit for child and dependent care expenses. Attach Form 2441 | 48 | 330. |
| | 49 Education credits from Form 8863, line 19 | 49 | 600. |
| | 50 Retirement savings contributions credit. Attach Form 8880 | 50 | 23. |
| | 51 Child tax credit. Attach Schedule 8812, if required | 51 | |
| | 52 Residential energy credits. Attach Form 5695 | 52 | |
| | 53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| | 54 Add lines 47 through 53. These are your total credits | 54 | 953. |
| | 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | |
| Other Taxes | 56 Self-employment tax. Attach Schedule SE | 56 | |
| | 57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| | 58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| | 59a Household employment taxes from Schedule H | 59a | |
| | b First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| | 60 Other taxes. Enter code(s) from instructions | 60 | |
| | 61 Add lines 55 through 60. This is your total tax | 61 | |
| Payments | 62 Federal income tax withheld from Forms W-2 and 1099 | 62 | 5,170. |
| | 63 2012 estimated tax payments and amount applied from 2011 return | 63 | |
| | 64a Earned income credit (EIC) | 64a | 1,126. |
| | b Nontaxable combat pay election 64b | | |
| | 65 Additional child tax credit. Attach Form 8812 | 65 | 3,000. |
| | 66 American opportunity credit from Form 8863, line B | 66 | |
| | 67 Reserved | 67 | |
| | 68 Amount paid with request for extension to file | 68 | |
| | 69 Excess social security and tier 1 RRTA tax withheld | 69 | |
| | 70 Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| | 71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8601 d <input type="checkbox"/> 8865 | 71 | |
| | 72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 9,296. |
| Refund | 73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 9,296. |
| | 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 74a | 9,296. |
| | b Routing number <input type="checkbox"/> 062005690 <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d Account number <input type="checkbox"/> 00578965542 | | |
| Direct deposit? See instructions | 75 Amount of line 73 you want applied to your 2013 estimated tax | 75 | |
| Amount You Owe | 76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. | 76 | |
| | 77 Estimated tax penalty (see instructions) | 77 | |
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No | | |
| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | |
| | Your signature | Date | Your occupation |
| | Spouse's signature, if a joint return, both must sign | Date | Spouse's occupation |
| Joint return? See instr. Keep a copy for your records. | | | Daytime phone number |
| | | | Military |
| | | | Engineer |
| | | | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Paid Preparer's Use Only | Print/Type preparer's name | Preparer's signature | Date |
| | Firm's name | | Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN |
| | Firm's address | | Firm's EIN |
| | | | Phone no. |

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.
► Attach to Form 1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Keith L & Kathy M Brooks

Your social security no.

311- [REDACTED]

| | | 1 | 2 | 3 | 4 |
|--|--|---|---------|------|--------------------------|
| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | | | |
| | 1 Medical and dental expenses (see instructions) | | | | |
| | 2 Enter amount from Form 1040, line 38 | 2 | | | |
| | 3 Multiply line 2 by 7.5% (.075) | | | | |
| | 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | | |
| Taxes You Paid | 5 State and local | | | | |
| | a <input checked="" type="checkbox"/> Income taxes | | 2,094. | | |
| | b <input type="checkbox"/> General sales taxes | | | | |
| | 6 Real estate taxes (see instructions) | | 690. | | |
| | 7 Personal property taxes | | | | |
| | 8 Other taxes. List type and amount: ► | | | | |
| | | | | | |
| | 9 Add lines 5 through 8 | | | | 2,784. |
| Interest You Paid | 10 Home mortgage interest & points reported to you on Form 1098 | | 2,908. | | |
| | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see inst. and show that person's name, identifying no., and address. ► | | | | |
| | | | | | |
| | 12 Points not reported to you on Form 1098. See instructions for special rules | | | | |
| | 13 Mortgage insurance premiums (see instructions) | | | | |
| | 14 Investment interest. Attach Form 4952 if required. (See inst.) | | | | |
| | 15 Add lines 10 through 14 | | | | 2,908. |
| Gifts to Charity | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | | 6,300. | | |
| | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | | | | |
| | 18 Carryover from prior year | | | | |
| | 19 Add lines 16 through 18 | | | | 6,300. |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | | |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► Journals | | 250. | | |
| | 22 Tax preparation fees | | | | |
| | 23 Other expenses - investment, safe deposit box, etc. List type and amount: ► | | | | |
| | | 24 Add lines 21 through 23 | | 250. | |
| | 25 Enter amount from Form 1040, line 38 | 25 | 40,697. | | |
| | 26 Multiply line 25 by 2% (.02) | | 814. | | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | | |
| Other Miscellaneous Deductions | 28 Other - from list in the inst. List type and amount: ► | | | | |
| Total Itemized Deductions | 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 | | | | 11,992. |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | | <input type="checkbox"/> |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

BCA

UJSSCHA51

SCHEDULE E (Form 1040) Supplemental Income and Loss
 (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) Attach to Form 1040, 1040NR, or Form 1041.
 Department of the Treasury Internal Revenue Service (99) Information about Schedule E and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074
2012
 Attachment Sequence No. 13

Name(s) shown on return: Keith L & Kathy M Brooks
 Your social security no.: 311- [REDACTED]

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file all required Forms 1099? Yes No

1a Physical address of each property (street, city, state, Zip code)
A 123 Maple Way [REDACTED]
B
C

| 1b | Type of Property (from list below) | 2 | Fair Rental Days | Personal Use Days | QJV |
|----|------------------------------------|--|------------------|-------------------|-----|
| A | 1 | For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | 183 | 183 | |
| B | | | | | |
| C | | | | | |

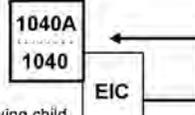
- Type of Property:
 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

| Income: | Properties: | A | B | C |
|---|-------------|----------|---|----------|
| 3 Rents received | 3 | 3,500. | | |
| 4 Royalties received | 4 | | | |
| Expenses: | | | | |
| 5 Advertising | 5 | 135. | | |
| 6 Auto and travel (see instructions) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions | 8 | | | |
| 9 Insurance | 9 | 200. | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | 2,908. | | |
| 13 Other interest | 13 | | | |
| 14 Repairs | 14 | 235. | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | 690. | | |
| 17 Utilities | 17 | | | |
| 18 Depreciation expense or depletion | 18 | 1,400. | | |
| 19 Other (list) ▶ | 19 | | | |
| 20 Total expenses. Add lines 5 through 19 | 20 | 5,568. | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | 21 | (2,068.) | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | (2,068.) | | |
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | 3,500. | | |
| 23b Total of all amounts reported on line 4 for all royalty properties | 23b | | | |
| 23c Total of all amounts reported on line 12 for all properties | 23c | 2,908. | | |
| 23d Total of all amounts reported on line 18 for all properties | 23d | 1,400. | | |
| 23e Total of all amounts reported on line 20 for all properties | 23e | 5,568. | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | | | (2,068.) |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | | | (2,068.) |

For Paperwork Reduction Act Notice, see your tax return instructions. NPA (2,068.) Schedule E (Form 1040) 2012
 BCA USSCHE51

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074
2012
Attachment Sequence No. **43**

Department of the Treasury
Internal Revenue Service (09)

- ▶ Complete & attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Sch EIC (Form 1040A or 1040) & its instructions is at www.irs.gov/form1040.

Name(s) shown on return
Keith L & Kathy M Brooks

Your social security number
311- [REDACTED]

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

| Qualifying Child Information | Child 1 | | Child 2 | | Child 3 | |
|--|--|------------|--|------------|--|------------|
| | First name | Last name | First name | Last name | First name | Last name |
| 1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit. | Nancy | Brooks | Brian | Brooks | Denise | Brooks |
| 2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. | 315- | [REDACTED] | 314- | [REDACTED] | 313- | [REDACTED] |
| 3 Child's year of birth | Year <u>2005</u> | | Year <u>2003</u> | | Year <u>1999</u> | |
| 4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. | |
| b Was the child permanently and totally disabled during any part of 2012? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. | | <input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. | |
| 5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.) | DAUGHTER | | SON | | DAUGHTER | |
| 6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12". | <u>12</u> months Do not enter more than 12 months. | | <u>12</u> months Do not enter more than 12 months. | | <u>12</u> months Do not enter more than 12 months. | |

For Paperwork Reduction Act Notice, see your tax return instructions. Schedule EIC (Form 1040A or 1040) 2012

BCA

USEICSS I

| | | |
|--|---|--|
| Form 2106-EZ Department of the Treasury Internal Revenue Service (99) | Unreimbursed Employee Business Expenses Attach to Form 1040 or Form 1040NR. | OMB No. 1545-0074 2012 Attachment Sequence No. 129A |
| Your name Keith L Brooks | Occupation in which you incurred expenses Reservist | Social security no. 311- [REDACTED] |

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
 - You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
 - If you are claiming vehicle expense, you are using the standard mileage rate for 2012.
- Caution:** You can use the standard mileage rate for 2012 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

| | | |
|---|---|--------|
| 1 Complete Part II. Multiply line 8a by 55.5 cents (.555). Enter the result here | 1 | 833. |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work | 2 | |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment | 3 | 730. |
| 4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment | 4 | |
| 5 Meals and entertainment expenses: \$ <u>338.</u> x 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) | 5 | 169. |
| 6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) | 6 | 1,732. |

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ 01/01/2011
- 8 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:
 Commuting
- a Business 1500 b (see instructions) _____ c Other _____
- 9 Was your vehicle available for personal use during off-duty hours? Yes No
- 10 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 11a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106-EZ** (2012)

Form **2441** **Child and Dependent Care Expenses** OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service (99) **2012**
Attachment Sequence No. 21
 ▶ Attach to Form 1040, Form 1040A, or Form 1040NR. 1040
1040A
1040NR 2441
 ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: **Keith L & Kathy M Brooks** Your social security number: **311- [REDACTED]**

Part I **Persons or Organizations Who Provided the Care** - You must complete this part.
 (If you have more than two care providers, see the instructions.)

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|----------------------------|---|-------------------------------------|------------------------------------|
| Fun for Tots | 798 Lucas Way [REDACTED] | 29- [REDACTED] | 1,500. |

Did you receive dependent care benefits? No Yes

Complete only Part II below.
 Complete Part III on page 2.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a) |
|------------------------------|--------|--|--|
| First | Last | | |
| Nancy | Brooks | 315- [REDACTED] | 750. |
| Brian | Brooks | 314- [REDACTED] | 750. |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-------------------|---------------|-----------------|-------------------|--|------|--------------|-------------------|------|--------------|-------------------|--|------------|-----|--|-----------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|-----------------|-----|----------|-------|
| 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 | 3 | 1,500. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Enter your earned income . See instructions | 4 | 13,668. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4 | 5 | 41,566. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Enter the smallest of line 3, 4, or 5 | 6 | 1,500. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 | 7 | 40,697. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | 8 | 0.23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <tr> <td colspan="3">If line 7 is:</td> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td></td> <td>\$0-15,000</td> <td>.35</td> <td></td> <td>\$29,000-31,000</td> <td>.27</td> </tr> <tr> <td></td> <td>15,000-17,000</td> <td>.34</td> <td></td> <td>31,000-33,000</td> <td>.26</td> </tr> <tr> <td></td> <td>17,000-19,000</td> <td>.33</td> <td></td> <td>33,000-35,000</td> <td>.25</td> </tr> <tr> <td></td> <td>19,000-21,000</td> <td>.32</td> <td></td> <td>35,000-37,000</td> <td>.24</td> </tr> <tr> <td></td> <td>21,000-23,000</td> <td>.31</td> <td></td> <td>37,000-39,000</td> <td>.23</td> </tr> <tr> <td></td> <td>23,000-25,000</td> <td>.30</td> <td></td> <td>39,000-41,000</td> <td>.22</td> </tr> <tr> <td></td> <td>25,000-27,000</td> <td>.29</td> <td></td> <td>41,000-43,000</td> <td>.21</td> </tr> <tr> <td></td> <td>27,000-29,000</td> <td>.28</td> <td></td> <td>43,000-No limit</td> <td>.20</td> </tr> </table> | If line 7 is: | | | If line 7 is: | | | Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | | \$0-15,000 | .35 | | \$29,000-31,000 | .27 | | 15,000-17,000 | .34 | | 31,000-33,000 | .26 | | 17,000-19,000 | .33 | | 33,000-35,000 | .25 | | 19,000-21,000 | .32 | | 35,000-37,000 | .24 | | 21,000-23,000 | .31 | | 37,000-39,000 | .23 | | 23,000-25,000 | .30 | | 39,000-41,000 | .22 | | 25,000-27,000 | .29 | | 41,000-43,000 | .21 | | 27,000-29,000 | .28 | | 43,000-No limit | .20 | 8 | x .23 |
| If line 7 is: | | | If line 7 is: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$0-15,000 | .35 | | \$29,000-31,000 | .27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 15,000-17,000 | .34 | | 31,000-33,000 | .26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 17,000-19,000 | .33 | | 33,000-35,000 | .25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 19,000-21,000 | .32 | | 35,000-37,000 | .24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 21,000-23,000 | .31 | | 37,000-39,000 | .23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 23,000-25,000 | .30 | | 39,000-41,000 | .22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 25,000-27,000 | .29 | | 41,000-43,000 | .21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 27,000-29,000 | .28 | | 43,000-No limit | .20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions | 9 | 330. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions | 10 | 953. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 | 11 | 330. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

For Paperwork Reduction Act Notice, see the instructions.

Form **2441** (2012)

BICA

US2441S

| | | |
|---|--|--|
| Form 3903 <small>Department of the Treasury Internal Revenue Service (69)</small> | <h3 style="margin: 0;">Moving Expenses</h3> <p style="margin: 0;">▶ Information about Form 3903 and its instructions is available at www.irs.gov/form3903. ▶ Attach to Form 1040 or Form 1040NR.</p> | OMB No. 1545-0074 2012 Attachment Sequence No. 170 |
| Name(s) shown on return Keith L & Kathy M Brooks | | Your social security number 311- XXXXXXXXXX |
| Before you begin: <input checked="" type="checkbox"/> See the Distance Test and Time Test in the instructions to find out if you can deduct your moving expenses. <input checked="" type="checkbox"/> See Members of the Armed Forces in the instructions, if applicable. | | |
| 1 Transportation and storage of household goods and personal effects (see instructions)..... 2 Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals 3 Add lines 1 and 2 4 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P 5 Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction | 1 2 3 4 5 | 250. 703. 953. 547. 406. |
| For Paperwork Reduction Act Notice, see instructions. | | Form 3903 (2012) |

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (IRS)

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

OMB No 1545-0074

2012

Attachment
Sequence No. 47

Name(s) shown on return

Keith L & Kathy M Brooks

Your social security number

311- [REDACTED]

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

Part II Additional Child Tax Credit Filers

| | | | | | |
|-----------|--|-----------|---------|--|--------|
| 1 | 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). | | | | |
| | 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). | | | | |
| | 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). | | | | |
| | If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. | | | | |
| 2 | Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 | 2 | | | |
| 3 | Subtract line 2 from line 1. If zero, stop; you cannot take this credit | 3 | | | 3,000. |
| 4a | Earned income (see separate instructions) | 4a | 55,234. | | |
| b | Nontaxable combat pay (see separate instructions) | 4b | 10,334. | | |
| 5 | Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result | 5 | 52,234. | | |
| 6 | Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input checked="" type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. | 6 | | | 7,835. |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2012

ECA

US8812S1

Part III Certain Filers Who Have Three or More Qualifying Children

| | | | | |
|-----------|--|-----------|--|-----------|
| 7 | Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions | 7 | | |
| 8 | 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59. | 8 | | |
| 9 | Add lines 7 and 8 | 9 | | |
| 10 | 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69. 1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 65. | 10 | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | | | 11 |
| 12 | Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13. | | | 12 |

Part IV Additional Child Tax Credit

| | | | | |
|-----------|--|-----------|--|--------|
| 13 | This is your additional child tax credit | 13 | | 3,000. |
|-----------|--|-----------|--|--------|

Enter this amount on
Form 1040, line 65,
Form 1040A, line 38, or
Form 1040NR, line 63.

| | | |
|--|--|---|
| Form 8863 | Education Credits (American Opportunity and Lifetime Learning Credits) | OMB No. 1545-0074 |
| Department of the Treasury Internal Revenue Service (96) | ▶ See separate instructions to find out if you are eligible to take the credits. ▶ Instr. and more are at www.irs.gov/form8863 . Attach to Form 1040 or Form 1040A. | 2012 Attachment Sequence No. 50 |
| Name(s) shown on return Keith L & Kathy M Brooks | | Your social security number 311- [REDACTED] |

CAUTION Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

| Part I Refundable American Opportunity Credit | | |
|---|----------|--|
| 1 After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | |
| 2 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) | 2 | |
| 3 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter. | 3 | |
| 4 Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit | 4 | |
| 5 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 5 | |
| 6 If line 4 is: <ul style="list-style-type: none"> • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | |
| 7 Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | 7 | |
| 8 Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below | 8 | |

| Part II Nonrefundable Education Credits | | |
|---|-----------|----------|
| 9 Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions) | 9 | |
| 10 After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | 3,000. |
| 11 Enter the smaller of line 10 or \$10,000 | 11 | 3,000. |
| 12 Multiply line 11 by 20% (.20) | 12 | 600. |
| 13 Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er) | 13 | 124,000. |
| 14 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter. | 14 | 40,697. |
| 15 Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 83,303. |
| 16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 16 | 20,000. |
| 17 If line 15 is: <ul style="list-style-type: none"> • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000 |
| 18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | 18 | 600. |
| 19 Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31. | 19 | 600. |

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863 Form **8863** (2012)

BCA

US886391

Form 8863 (2012)

Name(s) shown on return
Keith L & Kathy M Brooks

Your social security number
311- [REDACTED]



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

| | |
|--|--|
| <p>20 Student name (as shown on page 1 of your tax return)</p> <p>Kathy Brooks</p> | <p>21 Student social security no. (as shown on page 1 of your tax return)</p> <p>312- [REDACTED]</p> |
| <p>22 Educational institution information (see instructions)</p> | |
| <p>a. Name of first educational institution</p> <p>Murray Technical College</p> <p>(1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions. 25 Murray Avenue MURRAY KY 42071-</p> <p>(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> | <p>b. Name of second educational institution (if any)</p> <p>(1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> |
| <p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24.</p> | |
| <p>24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes - Go to line 25. <input checked="" type="checkbox"/> No - Stop! Go to line 31 for this student.</p> | |
| <p>25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - Go to line 26.</p> | |
| <p>26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - See Tip below and complete either lines 27-30 or line 31 for this student.</p> | |

TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

American Opportunity Credit

| | | |
|---|-----------|--|
| 27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000. | 27 | |
| 28 Subtract \$2,000 from line 27. If zero or less enter -0- | 28 | |
| 29 Multiply line 28 by 25% (.25) | 29 | |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 | 30 | |

Lifetime Learning Credit

| | | |
|---|-----------|--------|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | 3,000. |
|---|-----------|--------|

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8863 (2012)

Form **8880**

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

2012

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No. **54**

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Name(s) shown on return

Keith L & Kathy M Brooks

Your social security number

311- [REDACTED]

You **cannot** take this credit if **either** of the following applies:



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995. (b) is claimed as a dependent on someone else's 2012 tax return, or (c) was a **student** (see instructions).

| | (a) You | (b) Your spouse |
|---|---------|-----------------|
| 1 Traditional and Roth IRA contributions for 2012. Do not include rollover contributions | | |
| 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions) | | 4,000. |
| 3 Add lines 1 and 2 | | 4,000. |
| 4 Certain distributions received after 2009 and before the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception | | |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- | | 4,000. |
| 6 In each column, enter the smaller of line 5 or \$2,000 | | 2,000. |
| 7 Add the amounts on line 6. If zero, stop; you cannot take this credit | | 2,000. |
| 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37 | 40,697. | |

9 Enter the applicable decimal amount shown below:

| If line 8 is - | | And your filing status is - | | |
|----------------|----------------|-----------------------------|-------------------|--|
| Over - | But not over - | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying widow(er) |
| --- | \$17,250 | .5 | .5 | .5 |
| \$17,250 | \$18,750 | .5 | .5 | .2 |
| \$18,750 | \$25,875 | .5 | .5 | .1 |
| \$25,875 | \$28,125 | .5 | .2 | .1 |
| \$28,125 | \$28,750 | .5 | .1 | .1 |
| \$28,750 | \$34,500 | .5 | .1 | .0 |
| \$34,500 | \$37,500 | .2 | .1 | .0 |
| \$37,500 | \$43,125 | .1 | .1 | .0 |
| \$43,125 | \$57,500 | .1 | .0 | .0 |
| \$57,500 | --- | .0 | .0 | .0 |

Note: If line 9 is zero, stop; you cannot take this credit.

| | | |
|---|------|------|
| 10 Multiply line 7 by line 9 | | 200. |
| 11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 | 953. | |
| 12 1040 filers: Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. 1040A filers: Enter the total of your credits from lines 29 through 31. 1040NR filers: Enter the total of your credits from lines 45 and 46. | 930. | |
| 13 Subtract line 12 from line 11. If zero, stop; you cannot take this credit | | 23. |
| 14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 | | 23. |

* See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8880** (2012)

| | | | | |
|---|--|---|---------------------|--|
| Form 1040 Department of the Treasury - Internal Revenue Service (99) | | 2012 | OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space |
| For the year Jan. 1-Dec. 31, 2012, or other tax year beginning | | 2012, ending | 20 | See separate instructions. |
| Your first name and initial Abe R Lincoln | Last name | | | Your social security number 431-████████ |
| If a joint return, spouse's first name and initial Ashley B McCleary | Last name | | | Spouse's social security no. 916-████████ |
| Home address (number and street). If you have a P.O. box, see instructions. 523 Tenth Avenue North | | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). ██████████ | | | | |
| Foreign country name | | Foreign province/county | Foreign postal code | |
| Filing Status 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | Exemptions 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse c Dependents: (1) First name Last name (2) Dependent's social security no. (3) Dependent's relationship to you (4) If child under age 17 qualifying for child tax credit (see instr.) If more than four dependents, see instr. and check here ▶ <input type="checkbox"/> d Total number of exemptions claimed | | |
| | | | | Boxes checked on 6a and 6b No. of children on 6c who: • lived with you 0 • did not live with you due to divorce or separation (see instr.) 0 Dependents on 6c not entered above 0 Add numbers on lines above ▶ 2 |
| Income | | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 FEC 18,543. | | 7 29,443. |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. | 8a Taxable interest. Attach Schedule B if required | 8a 1,349. | | |
| | b Tax-exempt interest. Do not include on line 8a | 8b | | |
| | 9a Ordinary dividends. Attach Schedule B if required | 9a | | |
| | b Qualified dividends | 9b | | |
| | 10 Taxable refunds, credits, or offsets of state and local income taxes | 10 | | |
| | 11 Alimony received | 11 | | |
| | 12 Business income or (loss). Attach Schedule C or C-EZ | 12 | | |
| | 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 | | |
| | 14 Other gains or (losses). Attach Form 4797 | 14 | | |
| | 15a IRA distributions | 15a | b Taxable amount | 15b |
| 16a Pensions and annuities | 16a | b Taxable amount | 16b | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | | | |
| 18 Farm income or (loss). Attach Schedule F | 18 | | | |
| 19 Unemployment compensation | 19 | | | |
| 20a Social security benefits | 20a | b Taxable amount | 20b | |
| 21 Other income. List type and amount (see instr.) | 21 | | | |
| 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income | | 22 30,792. | | |
| Adjusted Gross Income | | 23 Educator expenses | | 23 |
| 24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ | | 24 | | |
| 25 Health savings account deduction. Attach Form 8889 | | 25 | | |
| 26 Moving expenses. Attach Form 3903 | | 26 | | |
| 27 Deductible part of self-employment tax. Attach Schedule SE | | 27 | | |
| 28 Self-employed SEP, SIMPLE, and qualified plans | | 28 | | |
| 29 Self-employed health insurance deduction | | 29 | | |
| 30 Penalty on early withdrawal of savings | | 30 | | |
| 31a Alimony paid b Recipient's SSN ▶ | | 31a | | |
| 32 IRA deduction | | 32 | | |
| 33 Student loan interest deduction | | 33 | | |
| 34 Tuition and fees. Attach Form 8917 | | 34 | | |
| 35 Domestic production activities deduction. Attach Form 8903 | | 35 | | |
| 36 Add lines 23 through 35 | | 36 | | |
| 37 Subtract line 36 from line 22. This is your adjusted gross income | | 37 30,792. | | |

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

US104051

Form 1040 (2012)

Form **1116** **Foreign Tax Credit** (Individual, Estate, or Trust) OMB No. 1545-0121
 Department of the Treasury Internal Revenue Service (59) **2012** Attachment Sequence No. 19
 Attach to Form 1040, 1040NR, 1041, or 990-T. Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Name Abe R Lincoln & Ashley B McCleary Identifying no. as shown on pg. 1 of your tax return 431-██████████

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
 b General category income d Certain income re-sourced by treaty

f Resident of (name of country) Ireland

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

| | Foreign Country or U.S. Possession | | | Total (Add cols. A, B, and C.) |
|--|------------------------------------|---|---|-----------------------------------|
| | A | B | C | |
| g Enter the name of the foreign country or U.S. possession <u>Dublin</u> | | | | |
| 1a Gross income from sources within country shown above and of the type checked above (see instructions): <u>wages</u> | 18,543. | | | 1a 18,543. |
| b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see inst.) <input type="checkbox"/> | | | | |
| Deductions and losses (Caution: See instr.) | | | | |
| 2 Expenses definitely related to the income on line 1a (attach statement) | | | | |
| 3 Pro rata share of other deductions not definitely related: | | | | |
| a Certain itemized deductions or standard deduction (see instructions) | 11,900. | | | |
| b Other deductions (attach statement) | | | | |
| c Add lines 3a and 3b | 11,900. | | | |
| d Gross foreign source income (see instr.) | 18,543. | | | |
| e Gross income from all sources (see instr.) | 30,792. | | | |
| f Divide line 3d by line 3e (see instructions) | 0.6022 | | | |
| g Multiply line 3c by line 3f | 7,166. | | | |
| 4 Pro rata share of interest exp. (see instr.): | | | | |
| a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instr.) | | | | |
| b Other interest expense | | | | |
| 5 Losses from foreign sources | | | | |
| 6 Add lines 2, 3g, 4a, 4b, and 5 | 7,166. | | | 6 7,166. |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 | | | | 7 11,377. |

Part II Foreign Taxes Paid or Accrued (see instructions)

| Country | Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued <small>(i) Date paid or accrued</small> | Foreign taxes paid or accrued | | | | | | | | |
|---|---|-------------------------------|-------------------------|--------------|---|------------------------------|-----------------------|--------------|---|---|
| | | In foreign currency | | | In U.S. dollars | | | | | |
| | | Taxes withheld at source on: | | | (n) Other foreign taxes paid or accrued | Taxes withheld at source on: | | | (r) Other foreign taxes paid or accrued | (s) Total foreign taxes paid or accrued (add cols. (o) through (r)) |
| | | (k) Dividends | (l) Rents and royalties | (m) Interest | | (o) Dividends | (p) Rents & royalties | (q) Interest | | |
| A | | | | | | | | | 1,658. | 1,658. |
| B | | | | | | | | | | |
| C | | | | | | | | | | |
| 8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 | | | | | | | | | | 8 1,658. |

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2012)

Form **1116**

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2012

Attachment
Sequence No. 19

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Name
Abe R Lincoln & Ashley B McCleary

Identifying no. as shown on pg. 1 of your tax return
431- [REDACTED]

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
b General category income d Certain income re-sourced by treaty

f Resident of (name of country) ▶ **Ireland**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

| | Foreign Country or U.S. Possession | | | Total (Add cols. A, B, and C.) |
|--|------------------------------------|---|---|-----------------------------------|
| | A | B | C | |
| g Enter the name of the foreign country or U.S. possession ▶ Ireland | | | | |
| 1a Gross income from sources within country shown above and of the type checked above (see instructions): Interest | 1,349. | | | 1,349. |
| b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see inst.) ▶ <input type="checkbox"/> | | | | |
| Deductions and losses (Caution: See instr.) | | | | |
| 2 Expenses definitely related to the income on line 1a (attach statement) | | | | |
| 3 Pro rata share of other deductions not definitely related: | | | | |
| a Certain itemized deductions or standard deduction (see instructions) | 11,900. | | | |
| b Other deductions (attach statement) | | | | |
| c Add lines 3a and 3b | 11,900. | | | |
| d Gross foreign source income (see instr.) .. | 1,349. | | | |
| e Gross income from all sources (see inst.) .. | 30,792. | | | |
| f Divide line 3d by line 3e (see instructions) .. | 0.0438 | | | |
| g Multiply line 3c by line 3f | 521. | | | |
| 4 Pro rata share of interest exp. (see inst.): | | | | |
| a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instr.) | | | | |
| b Other interest expense | | | | |
| 5 Losses from foreign sources | | | | |
| 6 Add lines 2, 3g, 4a, 4b, and 5 | 521. | | | 521. |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 | | | | 828. |

Part II Foreign Taxes Paid or Accrued (see instructions)

| Country | Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued <small>(i) Date paid or accrued</small> | Foreign taxes paid or accrued | | | | | | | | |
|--|---|-------------------------------|-------------------------|--------------|---|------------------------------|-----------------------|--------------|---|---|
| | | In foreign currency | | | In U.S. dollars | | | | | |
| | | Taxes withheld at source on: | | | (n) Other foreign taxes paid or accrued | Taxes withheld at source on: | | | (r) Other foreign taxes paid or accrued | (s) Total foreign taxes paid or accrued (add cols. (o) through (r)) |
| | | (k) Dividends | (l) Rents and royalties | (m) Interest | | (o) Dividends | (p) Rents & royalties | (q) Interest | | |
| A | | | | | | | | 78. | | 78. |
| B | | | | | | | | | | |
| C | | | | | | | | | | |
| 8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 | | | | | | | | | | 78. |

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2012)

| Part III Figuring the Credit | | | |
|--|--|----|---------|
| 9 | Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I | 9 | 1,658. |
| 10 | Carryback or carryover (attach detailed computation) | 10 | |
| 11 | Add lines 9 and 10 | 11 | 1,658. |
| 12 | Reduction in foreign taxes (see the instructions) | 12 | () |
| 13 | Taxes reclassified under high tax kickout (see instructions) | 13 | |
| 14 | Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit | 14 | 1,658. |
| 15 | Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see the instructions) | 15 | 11,377. |
| 16 | Adjustments to line 15 (see the instructions) | 16 | |
| 17 | Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) | 17 | 11,377. |
| 18 | Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. | 18 | 18,892. |
| 19 | Divide line 17 by line 18. If line 17 is more than line 18, enter "1" | 19 | 0.6022 |
| 20 | Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions. | 20 | 1,128. |
| 21 | Multiply line 20 by line 19 (maximum amount of credit) | 21 | 679. |
| 22 | Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see the instructions) | 22 | 679. |
| Part IV Summary of Credits From Separate Parts III (see instructions) | | | |
| 23 | Credit for taxes on passive category income | 23 | 49. |
| 24 | Credit for taxes on general category income | 24 | 679. |
| 25 | Credit for taxes on certain income re-sourced by treaty | 25 | |
| 26 | Credit for taxes on lump-sum distributions | 26 | |
| 27 | Add lines 23 through 26 | 27 | 728. |
| 28 | Enter the smaller of line 20 or line 27 | 28 | 728. |
| 29 | Reduction of credit for international boycott operations. See instructions for line 12 | 29 | |
| 30 | Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a | 30 | 728. |

| Part III Figuring the Credit | | | |
|--|--|----|---------|
| 9 | Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I | 9 | 78. |
| 10 | Carryback or carryover (attach detailed computation) | 10 | |
| 11 | Add lines 9 and 10 | 11 | 78. |
| 12 | Reduction in foreign taxes (see the instructions) | 12 | () |
| 13 | Taxes reclassified under high tax kickout (see instructions) | 13 | |
| 14 | Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit | 14 | 78. |
| 15 | Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see the instructions) | 15 | 828. |
| 16 | Adjustments to line 15 (see the instructions) | 16 | |
| 17 | Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) | 17 | 828. |
| 18 | Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. | 18 | 18,892. |
| 19 | Divide line 17 by line 18. If line 17 is more than line 18, enter "1" | 19 | 0.0438 |
| 20 | Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions. | 20 | 1,128. |
| 21 | Multiply line 20 by line 19 (maximum amount of credit) | 21 | 49. |
| 22 | Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see the instructions) | 22 | 49. |
| Part IV Summary of Credits From Separate Parts III (see instructions) | | | |
| 23 | Credit for taxes on passive category income | 23 | |
| 24 | Credit for taxes on general category income | 24 | |
| 25 | Credit for taxes on certain income re-sourced by treaty | 25 | |
| 26 | Credit for taxes on lump-sum distributions | 26 | |
| 27 | Add lines 23 through 26 | 27 | |
| 28 | Enter the smaller of line 20 or line 27 | 28 | |
| 29 | Reduction of credit for international boycott operations. See instructions for line 12 | 29 | |
| 30 | Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a | 30 | |

Form **8863** **Education Credits (American Opportunity and Lifetime Learning Credits)** OMB No. 1545-0074
 ▶ See separate instructions to find out if you are eligible to take the credits. **2012**
 Department of the Treasury Internal Revenue Service (99) ▶ Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A. Attachment Sequence No. **50**

Name(s) shown on return **Abe R Lincoln & Ashley B McCleary** Your social security number **431- [REDACTED]**

CAUTION Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

| | | | |
|---|---|---|--|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | 1 | |
| 2 | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) | 2 | |
| 3 | Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter | 3 | |
| 4 | Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit | 4 | |
| 5 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 5 | |
| 6 | If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | 6 | |
| 7 | Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | 7 | |
| 8 | Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below | 8 | |

Part II Nonrefundable Education Credits

| | | | |
|----|---|----|----------|
| 9 | Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions) | 9 | |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19 | 10 | 1,235. |
| 11 | Enter the smaller of line 10 or \$10,000 | 11 | 1,235. |
| 12 | Multiply line 11 by 20% (.20) | 12 | 247. |
| 13 | Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er) | 13 | 124,000. |
| 14 | Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter | 14 | 30,792. |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 93,208. |
| 16 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | 16 | 20,000. |
| 17 | If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | 17 | 1.000 |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) | 18 | 247. |
| 19 | Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31. | 19 | 247. |

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863 Form **8863** (2012)

BCA

US886391

Form 8863 (2012)

Name(s) shown on return
Abe R Lincoln & Ashley B McCleary

Your social security number
431-████████



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

| | |
|---|--|
| <p>20 Student name (as shown on page 1 of your tax return)</p> <p>Abe Lincoln</p> | <p>21 Student social security no. (as shown on page 1 of your tax return)</p> <p>431-████████</p> |
| <p>22 Educational institution information (see instructions)</p> | |
| <p>a. Name of first educational institution</p> <p>Fulton School of Nursing</p> <p>(1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions. 2212 N Morgan St ATLANTA GA 30308-</p> <p>(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> | <p>b. Name of second educational institution (if any)</p> <p>(1) Address, Number and street (or P.O. box), City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> |
| <p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24.</p> | |
| <p>24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes - Go to line 25. <input checked="" type="checkbox"/> No - Stop! Go to line 31 for this student.</p> | |
| <p>25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - Go to line 26.</p> | |
| <p>26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input type="checkbox"/> No - See Tip below and complete either lines 27-30 or line 31 for this student.</p> | |

TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

American Opportunity Credit

| | | |
|---|-----------|--|
| 27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000. | 27 | |
| 28 Subtract \$2,000 from line 27. If zero or less enter -0- | 28 | |
| 29 Multiply line 28 by 25% (.25) | 29 | |
| 30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 | 30 | |

Lifetime Learning Credit

| | | |
|---|-----------|--------|
| 31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | 31 | 1,235. |
|---|-----------|--------|

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8863** (2012)

Form **8880**

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

2012

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No. **54**

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Name(s) shown on return

Abe R Lincoln & Ashley B McCleary

Your social security number

431-████████

You **cannot** take this credit if either of the following applies:



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a dependent on someone else's 2012 tax return, or (c) was a **student** (see instructions).

| | (a) You | (b) Your spouse | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|----------------|-----------------------------|-------------------|--|-----------------------------|--|--|--------|----------------|------------------------|-------------------|--|-------------------|--|--|--|--|-----|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|----------|----|----|----|----------|-----|----|----|----|
| 1 Traditional and Roth IRA contributions for 2012. Do not include rollover contributions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions) | 4,000. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 Add lines 1 and 2 | 4,000. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Certain distributions received after 2009 and before the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Subtract line 4 from line 3. If zero or less, enter -0- | 4,000. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 In each column, enter the smaller of line 5 or \$2,000. | 2,000. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Add the amounts on line 6. If zero, stop; you cannot take this credit | | 2,000. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37 | 30,792. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Enter the applicable decimal amount shown below: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="2">If line 8 is -</th> <th colspan="3">And your filing status is -</th> </tr> <tr> <th>Over -</th> <th>But not over -</th> <th>Married filing jointly</th> <th>Head of household</th> <th>Single, Married filing separately, or Qualifying widow(er)</th> </tr> <tr> <th colspan="5">Enter on line 9 -</th> </tr> </thead> <tbody> <tr> <td>---</td> <td>\$17,250</td> <td>.5</td> <td>.5</td> <td>.5</td> </tr> <tr> <td>\$17,250</td> <td>\$18,750</td> <td>.5</td> <td>.5</td> <td>.2</td> </tr> <tr> <td>\$18,750</td> <td>\$25,875</td> <td>.5</td> <td>.5</td> <td>.1</td> </tr> <tr> <td>\$25,875</td> <td>\$28,125</td> <td>.5</td> <td>.2</td> <td>.1</td> </tr> <tr> <td>\$28,125</td> <td>\$28,750</td> <td>.5</td> <td>.1</td> <td>.1</td> </tr> <tr> <td>\$28,750</td> <td>\$34,500</td> <td>.5</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$34,500</td> <td>\$37,500</td> <td>.2</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$37,500</td> <td>\$43,125</td> <td>.1</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$43,125</td> <td>\$57,500</td> <td>.1</td> <td>.0</td> <td>.0</td> </tr> <tr> <td>\$57,500</td> <td>---</td> <td>.0</td> <td>.0</td> <td>.0</td> </tr> </tbody> </table> | | | If line 8 is - | | And your filing status is - | | | Over - | But not over - | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying widow(er) | Enter on line 9 - | | | | | --- | \$17,250 | .5 | .5 | .5 | \$17,250 | \$18,750 | .5 | .5 | .2 | \$18,750 | \$25,875 | .5 | .5 | .1 | \$25,875 | \$28,125 | .5 | .2 | .1 | \$28,125 | \$28,750 | .5 | .1 | .1 | \$28,750 | \$34,500 | .5 | .1 | .0 | \$34,500 | \$37,500 | .2 | .1 | .0 | \$37,500 | \$43,125 | .1 | .1 | .0 | \$43,125 | \$57,500 | .1 | .0 | .0 | \$57,500 | --- | .0 | .0 | .0 |
| If line 8 is - | | And your filing status is - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over - | But not over - | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying widow(er) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Enter on line 9 - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| --- | \$17,250 | .5 | .5 | .5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$17,250 | \$18,750 | .5 | .5 | .2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$18,750 | \$25,875 | .5 | .5 | .1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$25,875 | \$28,125 | .5 | .2 | .1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$28,125 | \$28,750 | .5 | .1 | .1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$28,750 | \$34,500 | .5 | .1 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$34,500 | \$37,500 | .2 | .1 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$37,500 | \$43,125 | .1 | .1 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$43,125 | \$57,500 | .1 | .0 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$57,500 | --- | .0 | .0 | .0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | x .500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Multiply line 7 by line 9 | | 1,000. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 | 1,128. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 1040 filers: Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. 1040A filers: Enter the total of your credits from lines 29 through 31. 1040NR filers: Enter the total of your credits from lines 45 and 46. | 975. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 Subtract line 12 from line 11. If zero, stop; you cannot take this credit | | 153. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 | | 153. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

* See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8880** (2012)

Form 1040 (2012) **David D & Elizabeth A Surry** 411- [redacted] Page 2

| | | | | |
|--|--|--|---|---|
| Tax and Credits | 38 | Amount from line 37 (adjusted gross income) | 38 | 49,570. |
| | 39a | Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a | | |
| | | if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind <input type="checkbox"/> <input type="checkbox"/> 39b | | |
| Standard Deduction for- | b | If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b | | |
| <ul style="list-style-type: none"> People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: <ul style="list-style-type: none"> Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700 | 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 11,900. |
| | 41 | Subtract line 40 from line 38 | 41 | 37,670. |
| | 42 | Exemptions. Multiply \$3,800 by the number on line 6d | 42 | 11,400. |
| | 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 26,270. |
| | 44 | Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8614 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 862 election | 44 | 3,938. |
| | 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| | 46 | Add lines 44 and 45 | 46 | 3,938. |
| | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | |
| | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | 600. |
| | 49 | Education credits from Form 8863, line 19 | 49 | |
| | 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | |
| | 51 | Child tax credit. Attach Schedule 8812, if required | 51 | 1,000. |
| | 52 | Residential energy credits. Attach Form 5695 | 52 | |
| | 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| | 54 | Add lines 47 through 53. These are your total credits | 54 | 1,600. |
| | 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 2,338. |
| Other Taxes | 56 | Self-employment tax. Attach Schedule SE | 56 | |
| | 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| | 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| | 59a | Household employment taxes from Schedule H | 59a | |
| | 59b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| | 60 | Other taxes. Enter code(s) from instructions | 60 | |
| | 61 | Add lines 55 through 60. This is your total tax | 61 | 2,338. |
| Payments | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 3,977. |
| | 63 | 2012 estimated tax payments and amount applied from 2011 return | 63 | |
| | 64a | Earned income credit (EIC) NO | 64a | |
| | b | Nontaxable combat pay election <input type="checkbox"/> 64b | | |
| | 65 | Additional child tax credit. Attach Form 8812 | 65 | |
| | 66 | American opportunity credit from Form 8863, line B | 66 | |
| | 67 | Reserved | 67 | |
| | 68 | Amount paid with request for extension to file | 68 | |
| | 69 | Excess social security and tier 1 RRTA tax withheld | 69 | |
| | 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| | 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8601 d <input type="checkbox"/> 8865 | 71 | |
| | 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 3,977. |
| Refund | 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | 1,639. |
| | 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 74a | 1,639. |
| | b | Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number <input type="checkbox"/> | | |
| Direct deposit? See instructions | 75 | Amount of line 73 you want applied to your 2013 estimated tax | 75 | |
| Amount You Owe | 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst. | 76 | |
| | 77 | Estimated tax penalty (see instructions) | 77 | |
| Third Party Designee | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes, Complete below. <input checked="" type="checkbox"/> No | | Personal identification number (PIN) <input type="checkbox"/> | |
| Sign Here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| | Your signature | Date | Your occupation | Daytime phone number |
| | Spouse's signature, if a joint return, both must sign | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Joint return? See instr. Keep a copy for your records. | | | Military | Clerk |
| Paid Preparer's Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN |
| | Firm's name | Firm's EIN | | |
| | Firm's address | Phone no. | | |

Form **2441** **Child and Dependent Care Expenses** OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service (988) **2012**
Attachment Sequence No. 21
 ▶ Attach to Form 1040, Form 1040A, or Form 1040NR. 1040
1040A
1040NR 2441
 ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: **David D & Elizabeth A Surry** Your social security number: **411- [REDACTED]**

Part I **Persons or Organizations Who Provided the Care** - You must complete this part.
 (If you have more than two care providers, see the instructions.)

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|----------------------------|---|-------------------------------------|------------------------------------|
| Small Hands | 987 Sax Hayden Way [REDACTED] | 41-[REDACTED] | 3,650. |

Did you receive dependent care benefits? No Yes
 No → Complete only Part II below.
 Yes → Complete Part III on page 2.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a) |
|------------------------------|--|--|
| First Last | | |
| Marvin Surry | 413-[REDACTED] | 3,650. |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-------------------|---------------|-----------------|-------------------|--|------|--------------|-------------------|------|--------------|-------------------|--|------------|-----|--|-----------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|---------------|-----|--|-----------------|-----|----------|-----|
| 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 | 3 | 3,000. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Enter your earned income . See instructions | 4 | 49,570. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4 | 5 | 29,457. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Enter the smallest of line 3, 4, or 5 | 6 | 3,000. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 | 7 | 49,570. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | 8 | .20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <tr> <td colspan="3">If line 7 is:</td> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td></td> <td>\$0-15,000</td> <td>.35</td> <td></td> <td>\$29,000-31,000</td> <td>.27</td> </tr> <tr> <td></td> <td>15,000-17,000</td> <td>.34</td> <td></td> <td>31,000-33,000</td> <td>.26</td> </tr> <tr> <td></td> <td>17,000-19,000</td> <td>.33</td> <td></td> <td>33,000-35,000</td> <td>.25</td> </tr> <tr> <td></td> <td>19,000-21,000</td> <td>.32</td> <td></td> <td>35,000-37,000</td> <td>.24</td> </tr> <tr> <td></td> <td>21,000-23,000</td> <td>.31</td> <td></td> <td>37,000-39,000</td> <td>.23</td> </tr> <tr> <td></td> <td>23,000-25,000</td> <td>.30</td> <td></td> <td>39,000-41,000</td> <td>.22</td> </tr> <tr> <td></td> <td>25,000-27,000</td> <td>.29</td> <td></td> <td>41,000-43,000</td> <td>.21</td> </tr> <tr> <td></td> <td>27,000-29,000</td> <td>.28</td> <td></td> <td>43,000-No limit</td> <td>.20</td> </tr> </table> | If line 7 is: | | | If line 7 is: | | | Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | | \$0-15,000 | .35 | | \$29,000-31,000 | .27 | | 15,000-17,000 | .34 | | 31,000-33,000 | .26 | | 17,000-19,000 | .33 | | 33,000-35,000 | .25 | | 19,000-21,000 | .32 | | 35,000-37,000 | .24 | | 21,000-23,000 | .31 | | 37,000-39,000 | .23 | | 23,000-25,000 | .30 | | 39,000-41,000 | .22 | | 25,000-27,000 | .29 | | 41,000-43,000 | .21 | | 27,000-29,000 | .28 | | 43,000-No limit | .20 | 8 | .20 |
| If line 7 is: | | | If line 7 is: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$0-15,000 | .35 | | \$29,000-31,000 | .27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 15,000-17,000 | .34 | | 31,000-33,000 | .26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 17,000-19,000 | .33 | | 33,000-35,000 | .25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 19,000-21,000 | .32 | | 35,000-37,000 | .24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 21,000-23,000 | .31 | | 37,000-39,000 | .23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 23,000-25,000 | .30 | | 39,000-41,000 | .22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 25,000-27,000 | .29 | | 41,000-43,000 | .21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 27,000-29,000 | .28 | | 43,000-No limit | .20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions | 9 | 600. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions | 10 | 3,938. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 | 11 | 600. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

For Paperwork Reduction Act Notice, see the instructions.

Form **2441** (2012)

BICA

US244151

| | | |
|--|---|--|
| Form 2555-EZ Department of the Treasury Internal Revenue Service (99) | Foreign Earned Income Exclusion Attach to Form 1040. Information about Form 2555-EZ & its separate instr. is at www.irs.gov/form2555 | OMB No. 1545-0074 2012 Attachment Sequence No. 34A Your social security no. 412- XXXXXXXXXX |
| Name shown on Form 1040 Elizabeth A Surry | | |

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$95,100 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began , and ended (see instructions)

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during -
2012 or any other period of 12 months in a row starting or ending in 2012? Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from 01/01/2012 through 12/31/2012

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

| | | | | | | | | |
|---|--|-------------------------------------|-------------------|--------------------------|----------------------|-------------------------------------|--|--------------------------|
| 4 Your foreign address (including country) 123 First Street Suffolk England IPP3AW | 5 Your occupation clerk | | | | | | | |
| 6 Employer's name ABC LTD | 7 Employer's U.S. address (including ZIP code) 123 Shakespeare Road Suffolk England IPP3AW | 8 Employer's foreign address | | | | | | |
| 9 Employer is (check any that apply): <table style="width:100%; border: none;"> <tr> <td style="width:80%;">a A U.S. business</td> <td style="width:20%; text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>b A foreign business</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>c Other (specify) </td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> | | | a A U.S. business | <input type="checkbox"/> | b A foreign business | <input checked="" type="checkbox"/> | c Other (specify) | <input type="checkbox"/> |
| a A U.S. business | <input type="checkbox"/> | | | | | | | |
| b A foreign business | <input checked="" type="checkbox"/> | | | | | | | |
| c Other (specify) | <input type="checkbox"/> | | | | | | | |
| 10 a If you previously filed Form 2555 or 2555-EZ, enter the last year you filed the form. b If you did not previously file Form 2555 or 2555-EZ, check here <input checked="" type="checkbox"/> and go to line 11a now. c Have you ever revoked the foreign earned income exclusion? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No d If you answered "Yes," enter the tax year for which the revocation was effective. | | | | | | | | |
| 11 a List your tax home(s) during 2012 and date(s) established. United Kingdom b Of what country are you a citizen/national? United States | | | | | | | | |

For Paperwork Reduction Act Notice, see the Form 1040 instructions.

Form **2555-EZ** (2012)

BCA

US2555Z1

Link & Learn Taxes

Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

Link & Learn Taxes for 2014 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
 - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
 - Gives volunteers practice with an early version of the IRS-provided tax preparation software
 - Lets volunteers complete workbook problems from Publication 4491W
 - Lets volunteers prepare test scenario returns for the test/retest



Go to www.irs.gov, type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own return with the assistance of a certified volunteer. Taxpayers complete their own return using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

Virtual VITA allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.

www.irs.gov



Your online resource for volunteer and taxpayer assistance

The Volunteer Resource Center (Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

Tax Information for Individuals (Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant - Available in English and Spanish
- Tax Trails for answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant
- Interactive Tax Assistant (ITA)

and much more!

Your direct link to tax information 24/7

www.irs.gov