**General**

1. Is it your responsibility as a volunteer to check the accuracy of every social security number you enter into a tax return?

1. What are acceptable documents if the taxpayer does not have a social security card? **Ref. 4012-2013-Page 18**
2. A taxpayer wants to know what the Presidential Election Campaign Fund is. Where can you find that information? **Ref. Pub 17 -2012 Page 11**

**Who Must File?**

1. What information do you need to determine if a taxpayer must file a federal return? ***Ref.4012 – 2013- Pages A1-A2***

1. Bob is 27 years old and single. His gross income was $10,000 during the tax year. Based only on this information, is he required to file a tax return? ***Ref.4012 – 2013- Page A1***
2. Janet and Harry are married and usually file jointly. During the tax year, she turned 66 and he turned 64. Their gross income was $19,700. Based only on this information, are they required to file a tax return for? ***Ref.4012 – 2013- Page A1***
3. Juanita has a dependent child and can file as a Qualifying Widow. She is 47 years old.

Her gross income was $16,500. Based only on this information, is she required to file

a tax return? ***Ref.4012 – 2013- Page A1***

1. Miranda, 17, is claimed on her parents’ return

* W-2 shows $2000 in wages and federal tax withheld of $155
* Grandparents gave her a $6,000 CD as a gift
* She has no other income

Must or should Miranda file? ***Ref.4012 – 2013- Page A2 & A-3***

1. Kathy, 22, attends college full time

* Earned $850 babysitting and had $3000 reported on a W-2; no tax was withheld.

Must or should Kathy file? ***Ref.4013 – 2013- Page A3***

**Filing Status**

1. Alexandra’s younger brother, Sebastian, is seventeen years old. Sebastian lived with some friends from January through February of the current tax year. From March through July, he lived with Alexandra. On August 1, Sebastian moved back in with his friends, with whom he stayed for the rest of the year. Since Sebastian did not have a job, Alexandra gave him money every month. Assuming Alexandra is single and had no other dependents, can she file as Head of Household for the current tax year? **Ref: 4012 – 2013- Page B-1, B-2, B-3**
2. Jane’s husband died in the current tax year and they lived together up until he died. She and her husband qualified to file a joint return in the year prior to his death, but they did not. Jane’s children are grown and they maintain households of their own. She has not remarried. What filing status(es) can she use? **Ref: 4012 – 2013- Page B-1, B-2, B-3**
   1. Single
   2. Married Filing Jointly
   3. Married Filing Separately
   4. Head of Household
   5. Qualifying Widow(er) with Dependent Child
3. Seth lives alone and has never married. He has no children and does support (pays more than half of keeping up their home for the entire tax year) his parents who do not live with him. What filing status can he use? **Ref: 4012 – 2013- Page B-1, B-2, B-3**
4. Single
5. Married Filing Jointly
6. Married Filing Separately
7. Head of Household
8. Qualifying Widow(er) with Dependent Child
9. Tanya’s divorce became final in early September of the tax year. She has sole custody of her three children, who lived with her the entire year. The children are all under the age of 19. She provided more than half of the cost of keeping up the home. What filing status can she use? **Ref: 4012 – 2013- Page B-1, B-2, B-3**
   1. Single
   2. Married Filing Jointly
   3. Married Filing Separately
   4. Head of Household
   5. Qualifying Widow(er) with Dependent Child
10. Sydney’s wife died in January of 2011. He filed a joint return for that year as the surviving spouse. In 2013, Sydney, who has not remarried, still maintains a home for his young children (ages 5&9) all year, and he provides their sole support. Using the Filing Status Interview Tips in the Volunteer Resource Guide, determine what filing status Sydney should use? **Ref: 4012 – 2013- Page B-1, B-2, B-3**
    1. Single
    2. Married Filing Jointly
    3. Married Filing Separately
    4. Head of Household
    5. Qualifying Widow(er) with Dependent Child
11. Mrs Doe is divorced

* Pays more than 50% cost of keeping up the home she shares with her 20-year-old daughter, Emily
* Emily is single, works part time, and earned $4000 that she spent on clothing. She is not a student.

Can Mrs. Doe file as Head of Household? **Ref: 4012 – 2013- Page B-1, B-2, B-3**, **C-5, C-6**

1. Mr Buck provides total support for his two children, ages 15 & 16, who lived with him all year.

* His wife died in 2010, and he has not remarried.

What is the best filing status for Mr. Buck in TY2013?

What was his best filing status for TY 2012? **Ref: 4012 – 2013- Page B-1, B-2, B-3**

1. Jane, 69, whose husband died July 1, 2013 had a $20,000 pension and $15,000 in social security in the tax year.

* Her 10-year-old grandson lived with her and is her dependent.

What is the best filing status for Jane?

Assuming nothing changes, what would be the best filing status for the next 3 tax years? **Ref: 4012 – 2013- Page B-1, B-2, B-3**

1. Luke and Linda are still married, but chose to live apart for most of the year

* Their two children lived with Linda all year
* In July, Luke was out of a job so he moved back in the house for just that month

What filing status can they each choose? **Ref: 4012 – 2013- Page B-1, B-2, B-3**

1. Dick and Jane are married, lived apart all year, and are filing separate returns.

* Their 25-year-old daughter Jody lived with Jane all year while attending school full-time. Jane provided more than 50% of Jody’s support and more than 50% of the cost of keeping up the home.
* Jody earned $2500 during the summer.

What is Jane’s best filing status?

Assuming Jane uses her best filing status, what is Dick’s filing status? **Ref: 4012 – 2013- Page B-1, B-2, B-3, C-5, C-6**

1. Sarah, age 62, has a 40 year old son living with her.

* He earned $40,000 and put all of it in the bank.

Can Sarah claim Head of Household? **Ref: 4012 – 2013- Page B-1, B-2, B-3**

1. Bob and Mary are married, lived apart all year, and are filing separate returns.

* Their 35-year-old son Ben lived with Bob all year while attending school full-time.
* Ben earned $3900 during the summer.

What is Bob’s best filing status? **Ref: 4012 – 2013- Page B-1, B-2, B-3, C-6**

1. Mary Stewart and her husband, Fred, support their daughter, Sally, and Sally’s 2 children.

* Sally has never been married.
* Sally, age 38, and the children ages 4 and 6 moved in with Mary and Fred.in January 2012.
* Sally earned $10,000 as a part time secretary in the current tax year.
* Mary earned $50,000 as a teacher in the current tax year.
* On May 20, 2012 Fred died suddenly of a heart attack.
* Neither Mary nor Sally remarried and Mary continues to support Sally and the children.

What is the best filing status for Mary in the current tax year?

What is the best filing status for Sally in the current tax year?

**Ref: 4012 – 2013- Page B-1, B-2, B-3, C-5, C-6**

**Exemptions**

1. John supports his wife’s uncle George who lives in another city and has $2400 of taxable income. John files MFJ.

Can John claim George as a dependent if all other tests are met?

**Ref: 4012 – 2013- Page C-5**

1. John is also supporting his own cousin who earns $3000 and lives in another city. Can John claim him? **Ref: 4012 – 2013- Page C-5**
2. John and his wife get divorced. John continues to support his wife’s uncle George who lives in another city. Can John still claim him? **Pub 17 Page 32**
3. Ralph is 64 and lives with his son and daughter-in-law all year. Ralph earned $4700.

Can Ralph’s son claim him as a dependent? **Ref: 4012 – 2013- Page C-5**

1. Jennifer, age 25, is a full-time student who lived at home with her parents all year.

* Jennifer made $3000 and her parents provided over half of her support.

Is Jennifer a Qualifying Child?

Can she be claimed by her parents as a dependent?

**Ref: 4012 – 2013- Page C-4, C-5**

1. Patricia’s parents died and she lives with her grandparents. Patricia, age 23, makes $3500 working as a temp. She puts her wages in a savings account for her 1 year old son, Anthony.

Is Patricia a Qualifying Child or a Qualifying Relative or neither? **Ref: 4012 – 2013- Page C-5**

1. Ivan’s son, John, is supporting his father and his father’s friend, Fred, who lives with them.

* Fred’s only income is social security of $5000.

Can John claim Fred?

**Ref: 4012 – 2013- Page C-6**

Can John claim his father, Ivan, if Ivan has a taxable pension of $400 a month? **Ref: 4012 – 2013- Page C-6**

1. Stacy has a son, Ben, age 14, and they lived with Stacy's boyfriend (who is not Ben's father) all year. Stacy was never married.

* Stacy made $7,000 and her boyfriend made $50,000.

Can Stacy’s boyfriend claim Ben as a dependent**?**

If Stacy’s income was 12,000, could Stacy’s boyfriend claim Ben as a dependent?

**Ref: 4012 – 2013- Page C-5,A-1**