



4491W

VITA/TCE Problems and Exercises **2013 RETURNS** Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE) 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.

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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.

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		Student Guide	Beringer	Washington	Webster	Graham
Exercise						
Line	Chapter Subject					
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	Exercise	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	Surry	
Line	Chapter Subject				MF J	
1..5	Filing Status		MFJ	MFJ	MFJ	J
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.

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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	ZIP code Your Zip
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
		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	9. Your spouse's job title	10. Last year, was your spouse:		a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <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 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 01/01/2009

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

									To be completed by Certified Volunteer Preparer				
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)	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)					
Artis Johnson	12/23/00	Son	12	Yes	Yes	S	No	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? <u> </u> IRA (A) <u> </u> Roth IRA (B) <input checked="" type="checkbox"/> 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 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? <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 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? <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 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.
- Sheryl does want to contribute to the Presidential Election Campaign Fund.
- 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 Sheryl Beringer		Last name 11 Nonqualified plans		12a See instructions for box 12 d 1,200	
1717 Tudor Avenue Your City, State and Zip Code		12 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
f Employee's address and ZIP code		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
YS	34-5789123	\$35,229.43	\$360.00		20 Locality name

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
		2 State or local income tax refunds, credits, or offsets \$			
PAYER'S federal identification number 20-3XXXXXX	RECIPIENT'S identification number 031-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 240.00		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 Sheryl Beringer		5 ATAA/RTAA payments \$	6 Taxable grants \$		
Street address (including apt. no.) 1717 Tudor Ave		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 \$	

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 <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 200 Sisters 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 <input checked="" type="checkbox"/> Yes <input 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	9. Your spouse's job title	10. Last year, was your spouse:		a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <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 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 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

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Montel Jesse Scott	01/10/02	Son	2	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 2 – Washington 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 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 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 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



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 considered a sophomore, 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.

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 Tori Parkway Charlotte, NC 28269		Payer's RTN (optional)		Interest Income	
PAYER'S federal identification number 15-8XXXXXX		1 Interest income \$ 82.77			
RECIPIENT'S identification number 121-XX-XXXX		2 Early withdrawal penalty \$ 22.00			
RECIPIENT'S name Windsor Washington		3 Interest on U.S. Savings Bonds and Treas. obligations \$		Form 1099-INT	
Street address (including apt. no.) 200 Sisters Lane		4 Federal income tax withheld \$		5 Investment expenses \$	
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. A&P Financial Services 1513 Wendy Bagwell Parkway Your City, State and Zip Code		1a Total ordinary dividends \$ 71.50		Dividends and Distributions	
PAYER'S federal identification number 15-9XXXXXX		1b Qualified dividends \$ 71.50			
RECIPIENT'S identification number 121-XX-XXXX		2a Total capital gain distr. \$			
RECIPIENT'S name Windsor Washington		2b Unrecap. Sec. 1250 gain \$		Form 1099-DIV	
Street address (including apt. no.) 200 Amber Place		2c Section 1202 gain \$		2d Collectibles (28%) gain \$	
City, state, and ZIP code Your City, State, and Zip		3 Nondividend distributions \$ 8.45		4 Federal income tax withheld \$	
Account number (see instructions)		6 Foreign tax paid \$		5 Investment expenses \$	
		8 Cash liquidation distributions \$		7 Foreign country or U.S. possession	
		10 Exempt-interest dividends \$		9 Noncash liquidation distributions \$	
		12 State		11 Specified private activity bond interest dividends \$	
		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		Surf.		11 Nonqualified plans		
Last name				12a See instructions for box 12		
f Employee's address and ZIP code WINDSOR WASHINGTON 200 Sisters Lane Your City, State and Zip Code		13		12b		
		Statutory <input type="checkbox"/> Retirement <input type="checkbox"/> Third-party sick <input type="checkbox"/>		C B A		
		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
YS	59-9871235	\$19,980.90	\$1,998.25			

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 <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 06/18/1967	9. Your spouse's job title Teacher	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 <input type="checkbox"/> Unsure				
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 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

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

										To be completed by Certified Volunteer Preparer			
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)	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 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>IRA (A)</u> Roth IRA (B) <u>401K (B)</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? _____
<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

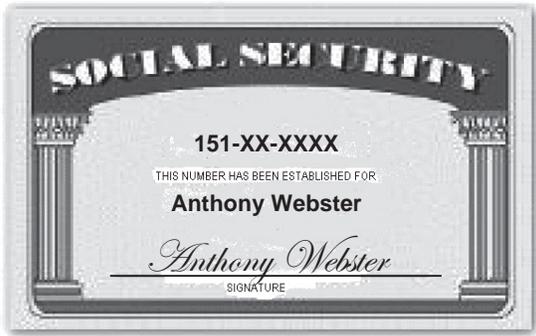
Direct deposit Yes No To purchase U.S. Savings Bonds Yes No To split your refund between different accounts Yes No

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



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.

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		Suff.		
ANTHONY WEBSTER		919 N. Darron Ave.		Your City, State and ZIP Code		
f Employee's address and ZIP code		11 Nonqualified plans		12a See instructions for box 12		
		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	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	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		Suff.		
Courtney Webster		919 N. Darren Ave		Your City, State and ZIP Code		
f Employee's address and ZIP code		11 Nonqualified plans		12a See instructions for box 12		
		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	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	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)		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		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		3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.) 919 N. Darron Ave.		4 Federal income tax withheld \$ 35.56		
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 \$		

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

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 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name Stacey	M.I. A	Last name Graham	Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 2621 Washington Street	Apt #	City Your City	State YS	ZIP code Your Zip
4. Contact information Telephone number(s) 404 555-XXXX	Email address			
5. Your Date of Birth 11/05/1950	6. Your job title Retired	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 07/22/1957	9. Your spouse's job title Teacher	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 <input type="checkbox"/> Unsure				
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 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

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Joshua Graham	06/08/01	Son	12	Yes	Yes	S	No	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.voltax@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
<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> </u> IRA (A) <u> </u> Roth IRA (B) <u> </u> 401K (B) <u> X </u> 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? <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 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? <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

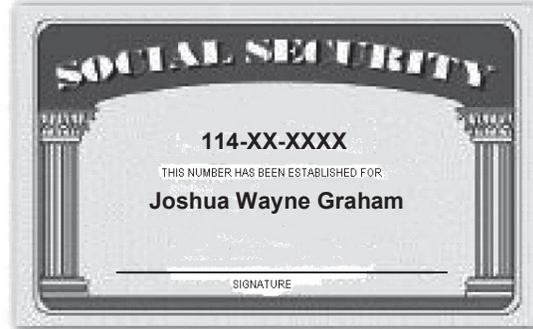
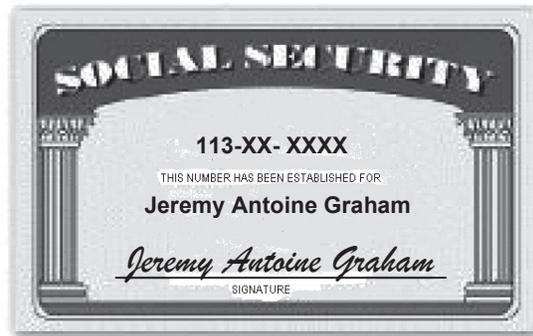
If you are due a refund, would you like

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



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 a freshman, 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.

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 \$1,428.21			
		5 Medicare wages and tips \$35,290.65	6 Medicare tax withheld \$511.71			
		7 Social security tips	8 Allocated tips			
d Control number		9	10 Dependent care benefits			
e Employee's first name and initial STACEY GRAHAM		Last name GRAHAM		Suff. G		
2621 Washington Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 DD \$1,098.75		
		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		
f Employee's address and ZIP code				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			
d Control number		9	10 Dependent care benefits			
e Employee's first name and initial Sean Graham		Last name GRAHAM		Suff. G		
2621 Washington Street 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 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 111-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		Form 1099-INT
RECIPIENT'S name Stacey Graham Street address (including apt. no.) 2621 Washington Street City, state, and ZIP code Your City, State and ZIP Code		4 Federal income tax withheld \$ 47.56		5 Investment expenses \$
		6 Foreign tax paid \$		7 Foreign country or U.S. possession
		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 \$

**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.

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		
		2a Total capital gain distr. \$		
PAYER'S federal identification number 21-3XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	2c Section 1202 gain \$		2b Unrecap. Sec. 1250 gain \$
RECIPIENT'S name SEAN GRAHAM Street address (including apt. no.) 2621 Washington Street City, state, and ZIP code Your City, State and ZIP Code		3 Nondividend distributions \$		2d Collectibles (28%) gain \$
		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 \$		
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 \$

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		
		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. This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number 20-2XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,250.00	
RECIPIENT'S name SEAN GRAHAM		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 2621 Washington Street 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 \$	13 State/Payer's state no.	14 State distribution \$
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$

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.)
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 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	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code STACEY GRAHAM 2621 Washington St. Your City, State and Zip Code	9 Winner's taxpayer identification no. 112-XX-XXXX	10 Window	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.
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no.	14 State income tax withheld	
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 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 a freshman in college. The 1098T shown was issued by his college. The Grahams paid \$7,000 to the institution by check. Complete Form 8863.

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 method 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.

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. D	Last name Austin	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 657 Eagles Landing Way	Apt #	City Your City	State YS	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 <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	9. Your spouse's job title	10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <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 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 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

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

										To be completed by Certified Volunteer Preparer				
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)	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 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
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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? _____ 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 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)

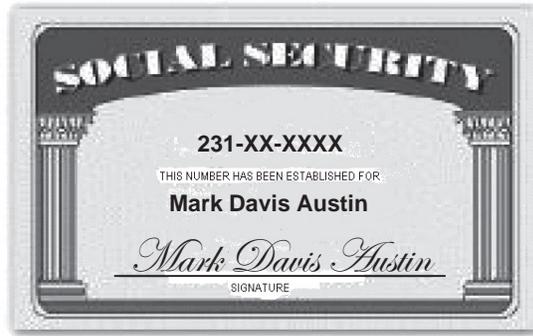
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

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 from the railroad on June 1, 2004, 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).
- Mark wants to contribute to the Presidential Election Campaign Fund.

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		Suffix	
657 Eagles Landing Way 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 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	
RECIPIENT'S federal identification no. 22-6XXXXXX		PAYER'S social security number 231-XX-XXXX		Form 1098	
PAYER'S/BORROWER'S name Mark D. Austin		1 Mortgage interest received from payer(s)/borrower(s)* \$ 4,677.34		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		2 Points paid on purchase of principal residence \$			
City, state, and ZIP code Your City, State and Zip Code		3 Refund of overpaid interest \$			
Account number (see instructions)		4 Real Estate Taxes: \$2,012.30			

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 Nondividend distributions \$	4 Federal income tax withheld \$	
Street address (including apt. no.) 657 Eagles Landing Way City, state, and ZIP code Your City, State and Zip Code Account number (see instructions)		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$	
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	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.
		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"/>		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 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.	14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

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 <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 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 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <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
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <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 checked="" type="checkbox"/> Yes <input 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 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 02/18/2008

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

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

									To be completed by Certified Volunteer Preparer				
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)	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)					
Jerry Fleming	12/25/05	Son	12	Yes	Yes	S	No	No					
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

Page 2

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

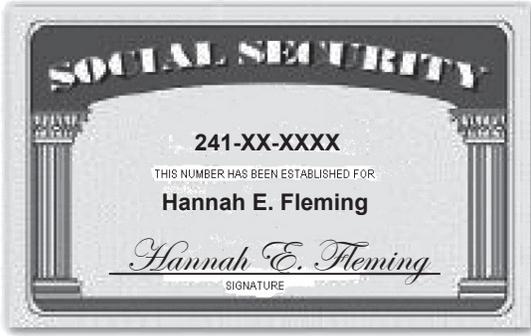
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

If you are due a refund, would you like		
Direct deposit	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 – 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.
- Hannah wants \$3 to go to the Presidential Election Campaign Fund. 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.

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 plans		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		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 \$			

		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 Hannah E. Fleming 496 Booths 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	
				12d	
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 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	RECIPIENT'S identification number 241-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 Hannah E. Fleming		4 Federal income tax withheld \$ 38.56		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	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
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 \$	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.
		7 Distribution code(s) 1	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 \$	
Account number (see instructions)		15 Local tax withheld \$	13 State/Payer's state no. \$	14 State distribution \$
			16 Name of locality \$	17 Local distribution \$

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	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
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 \$	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.
		7 Distribution code(s) 3	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 \$	
Account number (see instructions)		15 Local tax withheld \$	13 State/Payer's state no. \$	14 State distribution \$
			16 Name of locality \$	17 Local distribution \$

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 \$			
PAYER'S federal identification number 24-0XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	5 Fishing boat proceeds \$	6 Medical and health care payments \$		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		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		1234
496 Booths Way		15-000000000
Your City, State, and ZIP Code		
PAY TO THE ORDER OF _____		\$ _____
		_____ DOLLARS
Northern Bank & Trust 201 Investment Ave Dayton, OH 45402		
For _____		
:062005690 :00578965542		1234

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 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name Nicole	M.I. S	Last name Sterling	Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 4822 Broken Arrow Way		Apt #	City Your City	State YS ZIP code 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 <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 02/11/1951	9. Your spouse's job title Housewife	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 checked="" 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 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 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

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Christina Summers	01/13/1949	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**

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

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
- 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

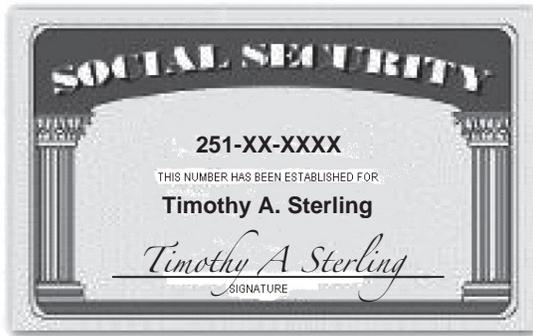
If you are due a refund, would you like

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 – 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 Domestics 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.
- Neither Timothy nor Nicole wants \$3 to go to the Presidential Election Campaign Fund. 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.

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)		Form 1099-INT	Interest Income
		1 Interest Income \$ 124.73			
		2 Early withdrawal penalty \$			
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		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. Collins Financial 4101 Bramer Crossings Ft. Thomas, KY 41075		Payer's RTN (optional)		Form 1099-INT	Interest Income
		1 Interest Income \$			
		2 Early withdrawal penalty \$			
PAYER'S federal identification number 24-5XXXXXX	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		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, 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		6 Foreign tax paid \$ 12.85	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 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 24-9XXXXXX		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	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 6,436.00		
		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. This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number 24-9XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 643.00	
RECIPIENT'S name Timothy A. Sterling		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
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 \$	
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 \$

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-SM (1-2012)		DO NOT RETURN THIS FORM TO SSA OR IRS	

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> <p>Box 6. Voluntary Federal Income Tax Withholding \$1,118.04</p> <p>Box 7. Address Timothy A. Sterling 4822 Broken Arrow Way Your City, State and Zip Code</p> <p>Box 8. Claim Number (Use this number if you need to contact SSA.)</p>

Sample Document - Subject to Change

Intake/Interview & Quality Review Sheet

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 ZIP code Your Zip
4. Contact information Telephone number(s) 259-555-XXXX		Email address		
5. Your Date of Birth 07/28/1941	6. Your job title Clerk	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 01/15/1951	9. Your spouse's job title Deceased 12/12/2012	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 <input type="checkbox"/> Unsure				
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 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

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Terri Thomas	05/08/09	Grandchild	12	Yes	Yes	S	No	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) _____ 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 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

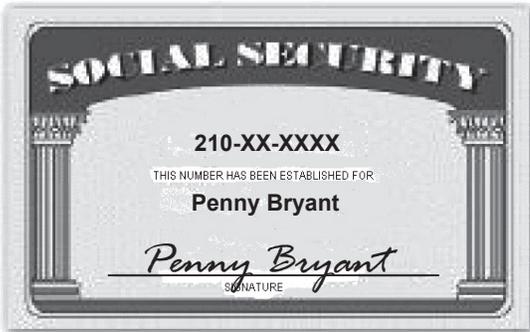
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

If you are due a refund, would you like		
Direct deposit	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 checked="" type="checkbox"/> Yes <input 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 – Kent

- Kevin and Mary are full time residents of your state and they want to file a state return.
- Kevin indicates he would like \$3 to go to the Presidential Election Campaign Fund.
- 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.

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 Mary B. Bryant 8705 Somersby Way Your City, State and Zip Code		11 Nonqualified plans		12a See instructions for box 12 DD 564.58	
		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 YS	Employer's state ID number 21-6XXXXXX	16 State wages, tips, etc. \$9456.34	17 State income tax \$574.50	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

		a Employee's social security number 212-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 Kevin R. Kent 8705 Somersby 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 D 2720.00	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 21-5XXXXXX	16 State wages, tips, etc. \$12,283.00	17 State income tax \$935.76	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

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	
		12b	
		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	

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

Recipient's Name and Address

Federal ID Number: 25-8XXXXXX

Kevin R. Kent

Taxpayer ID Number: 211-XX-XXXX

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 is 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/RTAA payments \$	6 Taxable grants \$			
Street address (including apt. no.) 8705 Somersby 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 \$				
	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 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 \$	13 State
CUSIP number		11 Unrealized profit or (loss) on open contracts—12/31/2012 \$	12 Aggregate profit or (loss) on contracts \$	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 2a Taxable amount \$ 628.00		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R	
PAYER'S federal identification number 26-2XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		3 Capital gain (included in box 2a) \$	
RECIPIENT'S name Kevin R. Kent Street address (including apt. no.) 8705 Somersby Way City, state, and ZIP code Your City, State and Zip Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$		4 Federal income tax withheld \$	
		7 Distribution code(s) 1		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 \$	
Account number (see instructions)		15 Local tax withheld \$		13 State/Payer's state no. YS/21-3XXXXXX	
		16 Name of locality		14 State distribution \$	
		17 Local distribution \$		This information is being furnished to the Internal Revenue Service.	

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 2a Taxable amount \$		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R	
PAYER'S federal identification number 26-3XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		3 Capital gain (included in box 2a) \$	
RECIPIENT'S name Kevin R. Kent Street address (including apt. no.) 8705 Somersby Way City, state, and ZIP code Your City, State and Zip Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$		4 Federal income tax withheld \$	
		7 Distribution code(s) G		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 \$	
Account number (see instructions)		15 Local tax withheld \$		13 State/Payer's state no. YS/21-4XXXXXX	
		16 Name of locality		14 State distribution \$	
		17 Local distribution \$		This information is being furnished to the Internal Revenue Service.	

Line 16—Pensions and Annuities

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.
Form CSA 1099R (Rev. 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service	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	
	7. Distribution Code(s) 7-NONDISABILITY		
	9b. Total Employee Contributions \$1,567.00		
		1. Gross distribution \$1,295.00	2a. Taxable amount \$1,200.00
		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.
		2a Taxable amount \$	Form 1099-R		
		2b Taxable amount not determined <input checked="" 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.
PAYER'S federal identification number 26-4XXXXXX	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	IRA/SEP/SIMPLE <input 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 \$ 5,870		This information is being furnished to the Internal Revenue Service.
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 \$	

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
		2 State or local income tax refunds, credits, or offsets \$			
PAYER'S federal identification number 26-6XXXXXX	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.
RECIPIENT'S name Kevin R. Kent		5 ATAA/RTAA payments \$	6 Taxable grants \$		
Street address (including apt. no.) 8705 Somersby 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 \$			
		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 1,200.00	2 Federal income tax withheld 0.00	Form W-2G Certain Gambling Winnings
	3 Type of wager Lottery	4 Date won 6/28/20XX	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code Mary B. Bryant 8705 Somersby Way Your City, State and Zip Code	9 Winner's taxpayer identification no. 212-XX-XXXX	10 Window	This information is being furnished to the Internal Revenue Service.
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no. YS 22-3XXXXXX	14 State income tax withheld 120.00	
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.		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.	
Signature ▶ <i>Mary B. Bryant</i>		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
		2 Amounts billed for qualified tuition and related expenses \$ 7,750.00		
FILER’S federal identification no. 26-9XXXXXX	STUDENT’S social security number	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.
STUDENT’S name Yvonne Kent		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000.00	
Street address (including apt. no.) 8705 Somersby Way		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"/>	
City, state, and ZIP code Your City, State and Zip Code				
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 \$	

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.

Intake/Interview & Quality Review Sheet

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 ZIP code Your Zip
4. Contact information Telephone number(s) 717-555-XXXX		Email address		
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 <input type="checkbox"/> Unsure				
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 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

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

Name (<i>first, last</i>) Do not enter your name or spouse's name below	Date of Birth (<i>mm/dd/yy</i>)	Relationship to you (<i>for example: son, daughter, parent, none, etc</i>)	Number of months lived in your home last year	US Citizen (<i>yes/no</i>)	Resident of US, Canada, or Mexico last year (<i>yes/no</i>)	Single or Married as of 12/31/13 (<i>S/M</i>)	Full-time Student last year (<i>yes/no</i>)	Totally and Permanently Disabled (<i>yes/no</i>)	To be completed by Certified Volunteer Preparer				
									Can this person be claimed by someone else as a dependent on their return? (<i>yes/no</i>)	Did this person provide more than 50% of their own support? (<i>yes/no</i>)	Did this person have more than \$3900 of income? (<i>yes/no</i>)	Did the taxpayer(s) provide more than 50% of support for this person? (<i>yes/no</i>)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (<i>yes/no</i>)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Edward Woods	03/15/07	Son	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 7 – Woods Intake and Interview Sheet, page 2 of 2

Yes	No	Unsure	Check appropriate box for each question in each section
<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? _____ IRA (A) _____ Roth IRA (B) <input checked="" type="checkbox"/> 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

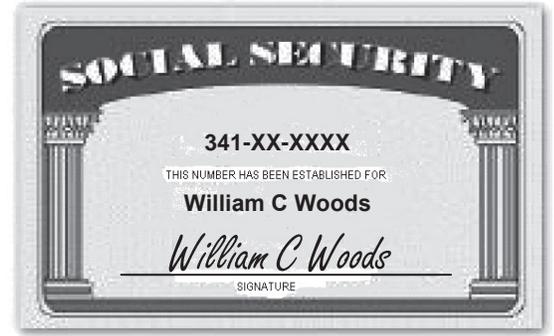
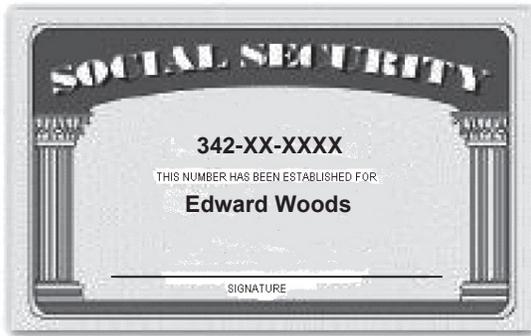
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

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 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.

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 Suff. 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 Retirement plan Third-party sick pay Statutory employee <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State YS	Employer's state ID number 54-6798321	16 State wages, tips, etc. \$29,134.50	17 State income tax \$1,345.00	18 Local wages, tips, etc.	19 Local income tax	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.

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	M.I. L	Last name Brooks	Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Kathy	M.I. M	Last name Brooks	Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 954 Sproul Way	Apt #	City Your City	State YS ZIP code Your Zip
4. Contact information Telephone number(s) 816-555-XXXX		Email address	
5. Your Date of Birth 02/04/1971	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 02/11/1971	9. Your spouse's job title Electrical Engineer	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 <input type="checkbox"/> Unsure			
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 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

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

									To be completed by Certified Volunteer Preparer				
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)	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)					
Nancy E Brooks	01/05/05	Daughter	12	Yes	Yes	S	No	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
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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>5</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 checked="" type="checkbox"/>	<input 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? <u> </u> IRA (A) <u> </u> Roth IRA (B) <input checked="" type="checkbox"/> 401K (B) <u> </u> 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 checked="" type="checkbox"/>	<input 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 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)

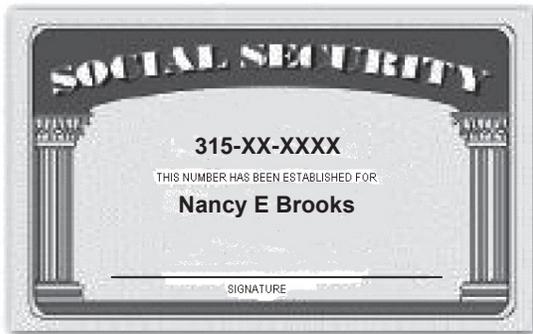
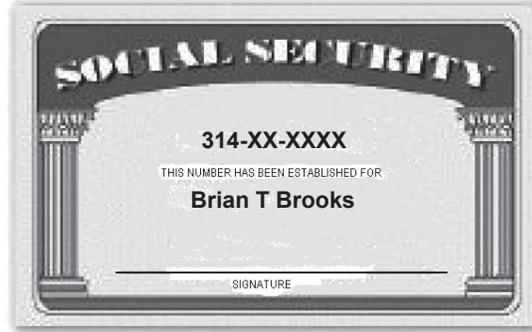
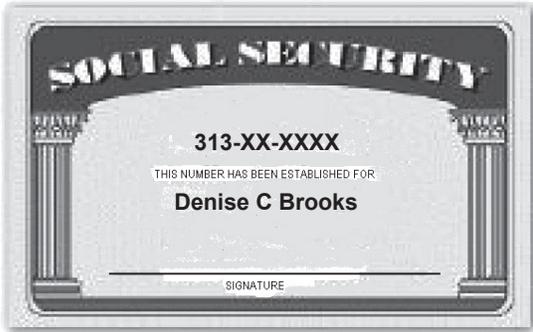
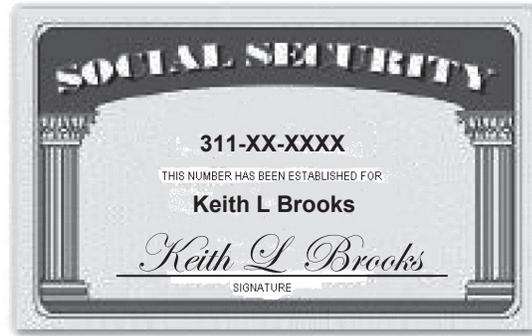
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

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 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



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.

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		Last name Brooks		Suff.		
954 Sproul Way Your City, Your 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		
				12d		
f Employee's address and ZIP code						
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 Last name Suff. Keith Brooks 954 Sproul Way Your City, Your State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 Q \$10,334.50	
		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 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 Last name Suff. Keith Brooks 954 Sproul Way Your City, Your State and ZIP Code		11 Nonqualified 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 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		
		9		10 Dependent care benefits		
d Control number		11 Nonqualified plans		12a See instructions for box 12 D \$4,000.00		
e Employee's first name and initial Last name Suff. Kathy Brooks 954 Sproul Way Your City, Your State and ZIP Code		13 <input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State YS	Employer's state ID number 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		
		9		10 Dependent care benefits		
d Control number		11 Nonqualified plans		12a See instructions for box 12 P \$546.83		
e Employee's first name and initial Last name Suff. Keith Brooks 954 Sproul Way Your City, Your State and ZIP Code		13 <input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State YS	Employer's state ID number 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		
		2a Total capital gain distr. \$ 15.65		
PAYER'S federal identification number 27-6XXXXXX	RECIPIENT'S identification number	2c Section 1202 gain \$	2d Collectibles (28%) gain \$	Copy B For Recipient
RECIPIENT'S name Keith Brooks		3 Nondividend distributions \$	4 Federal income tax withheld \$	
Street address (including apt. no.) 954 Sproul Way		6 Foreign tax paid \$	7 Foreign country or U.S. possession	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, Your 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 \$	

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.

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 Lincoln	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	ZIP code Your Zip
4. Contact information Telephone number(s) 213-555-XXXX		Email address		
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
		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 12/23/1974	9. Your spouse's job title None	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 <input type="checkbox"/> Unsure				
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 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

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

										To be completed by Certified Volunteer Preparer				
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)	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 wi.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
<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

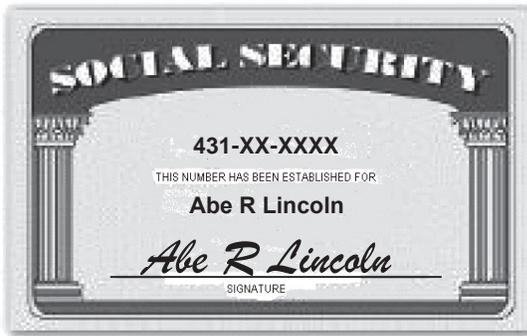
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

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. They do not wish to contribute to the Presidential Election Fund.
- Neither Abe nor Ashley were full time students. They have never taken a distribution from any qualified retirement plan.

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.

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

FOR IRS USE 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		
Other information	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
	6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> 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)? <input checked="" type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> 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)	Phone number
Keep a copy for your records.	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	2 / 28 / 20XX (213) 555-XXXX
	Signature	Date (month / day / year)	Phone () Fax ()
Acceptance Agent's Use ONLY	Name and title (type or print)	Name of company	EIN Office Code

Intake/Interview & Quality Review Sheet

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 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name Elizabeth		M.I. A	Last name Surry		Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 1023 Vanderver Court			Apt #	City Your City	State YS	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 <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 08/17/1983		9. Your spouse's job title Clerk		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 <input type="checkbox"/> Unsure						
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 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

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

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

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? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input checked="" 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 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 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

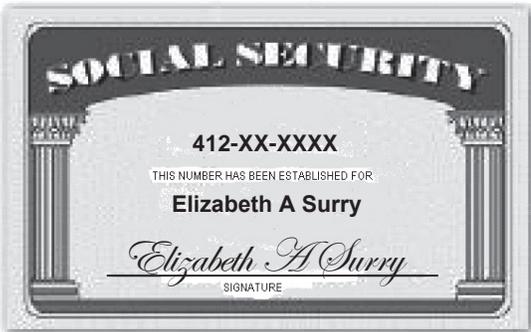
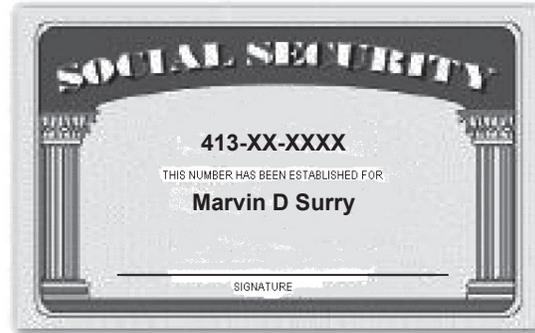
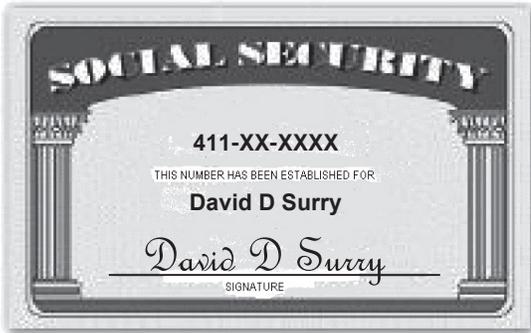
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

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 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. Neither David nor Elizabeth wish to contribute to the Presidential Election Campaign Fund.

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 David Surry		Last name Surry		11 Nonqualified plans	
f Employee's address and ZIP code 1023 Vanderver Court Your City, Your State and ZIP Code		13 Statutory employee <input type="checkbox"/>		12a See instructions for box 12 D \$7,125.00	
		Retirement plan <input checked="" type="checkbox"/>		12b	
		Third-party sick pay <input type="checkbox"/>		12c	
		14 Other		12d	
15 State YS		Employer's state ID number 32-1456789		16 State wages, tips, etc. \$49,570.00	
				17 State income tax \$1,325.00	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

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 <u>Sheryl Beringer</u>		Your social security number <u>031-████████</u>
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. <u>1717 Tudor Ave</u>		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 4 <input checked="" type="checkbox"/> Head of household (with qualifying person). (See instructions). 2 <input 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		
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		
If more than four dependents, see instr. and check here ▶ <input type="checkbox"/>		
Boxes checked on		
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.)		
<u>Artis Johnson</u> <u>033-████████</u> <u>SON</u> <input checked="" type="checkbox"/>		
<u>Courtney Johnson</u> <u>032-████████</u> <u>DAUGHTER</u> <input checked="" type="checkbox"/>		
<u>Monica Jesse</u> <u>034-████████</u> <u>PARENT</u> <input type="checkbox"/>		
Add numbers on lines above ▶ 4		
d Total number of exemptions claimed		
Income		
7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 <u>35,229.</u>		
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		
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 <u>2,400.</u>		
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 <u>37,629.</u>		
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 <u>396.</u>		
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>396.</u>		
37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 <u>37,233.</u>		
BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. US1040S1 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.
	39a	Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a		
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		
	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 4972 c <input type="checkbox"/> 962 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.
	63	2012 estimated tax payments and amount applied from 2011 return	63	
If you have a qualifying child, attach Schedule EIC.	64a	Earned income credit (EIC)	64a	996.
	b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	741.	
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"/> 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.	
Direct deposit? See instructions	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		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	Your occupation	Daytime phone number
			Sales Manager	
	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 <input type="checkbox"/> PTIN
	Firm's name ▶		Firm's EIN ▶	
	Firm's address ▶		Phone no.	

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

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
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.

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
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name <u>Artis Johnson</u>	First name Last name <u>Courtney Johnson</u>	First name Last name
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.	<u>033-██████████</u>	<u>032-██████████</u>	
3 Child's year of birth	Year <u>2000</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>1999</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 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.	<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.)	<u>SON</u>	<u>DAUGHTER</u>	
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". 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.	_____ 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 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)

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-██████████

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

BCA

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		741.
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Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, 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.	

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		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	Last name Washington	Your social security number 121- [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. 200 Sisters Lane		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 checked="" type="checkbox"/> You <input type="checkbox"/> Spouse
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) 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 * did not live with you due to divorce or separation (see instr.) Dependents on 6c not entered above Add numbers on lines above ▶ 1
d Total number of exemptions claimed			1
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			
11 Alimony received			
12 Business income or (loss). Attach Schedule C or C-EZ			
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>			
14 Other gains or (losses). Attach Form 4797			
15a IRA distributions 15a Taxable amount 15b			
16a Pensions and annuities 16a Taxable amount 16b			
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			
18 Farm income or (loss). Attach Schedule F			
19 Unemployment compensation			
20a Social security benefits 20a Taxable amount 20b			
21 Other income. List type and amount (see instr.)			
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			
24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ			
25 Health savings account deduction. Attach Form 8889			
26 Moving expenses. Attach Form 3903			
27 Deductible part of self-employment tax. Attach Schedule SE			
28 Self-employed SEP, SIMPLE, and qualified plans			
29 Self-employed health insurance deduction			
30 Penalty on early withdrawal of savings			30 22.
31a Alimony paid b Recipient's SSN ▶			31a
32 IRA deduction			
33 Student loan interest deduction			
34 Tuition and fees. Attach Form 8917			
35 Domestic production activities deduction. Attach Form 8903			
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. <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a		
Standard Deduction for-	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 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	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	
	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	2,997.
	63	2012 estimated tax payments and amount applied from 2011 return	63	
	64a	Earned income credit (EIC) <input type="checkbox"/> 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 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 <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)? 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			Phone no.
	Firm's address				

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.

Attachment
Sequence No. **50**

▶ Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

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.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p>Windsor Washington</p>	<p>21 Student social security no. (as shown on page 1 of your tax return)</p> <p>112- [REDACTED]</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p>Walker 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. 50 Walker Dr ATLANTA GA 30315-</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 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	
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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 Anthony Webster	Last name	Your social security number 151-██████████		
If a joint return, spouse's first name and initial Courtney O Taylor	Last name	Spouse's social security no. 152-██████████		
Home address (number and street). If you have a P.O. box, see instructions. 919 N Darron Avenue		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.)	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		
Check only one box.				
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:	(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.)
(1) First name	Last name			
				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
d Total number of exemptions claimed				
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	52,241.	
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	778.	
	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		
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
	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	b Taxable amount	20b
	21 Other income. List type and amount (see instr.) Gambling	21	125.	
	22 Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	53,144.	
Adjusted Gross Income	23 Educator expenses	23	250.	
	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	78.	
	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	328.	
	37 Subtract line 36 from line 22. This is your adjusted gross income	37	52,816.	

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	52,816.
	39a	Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a		
Standard Deduction for-	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 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	14,090.
	41	Subtract line 40 from line 38	41	38,726.
	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	31,126.
	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	3,799.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	3,799.
	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	3,799.
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	3,799.
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"/> 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	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	1,424.
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	1,424.
	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
<input type="text"/>	<input type="text"/>	General contractor	<input type="text"/>
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.)
<input type="text"/>	<input type="text"/>	Teacher	<input type="text"/>

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 <input type="text"/>	Firm's EIN <input type="text"/>		Phone no. <input type="text"/>	
Firm's address <input type="text"/>				

SCHEDULE A (Form 1040)		Itemized Deductions		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)		▶ Information about Schedule A and its separate instructions is at www.irs.gov/form1040 . ▶ Attach to Form 1040.		2012 Attachment Sequence No. 07
Name(s) shown on Form 1040 Anthony Webster & Courtney O Taylor			Your social security no. 151- [REDACTED]	
Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions).....	1	4,033.
	2	Enter amount from Form 1040, line 38 2	2	52,816.
	3	Multiply line 2 by 7.5% (.075)	3	3,961.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-.....	4	72.
Taxes You Paid	5 State and local			
	a	<input checked="" type="checkbox"/> Income taxes	5	2,838.
	b	<input type="checkbox"/> General sales taxes	6	2,415.
	6	Real estate taxes (see instructions)	7	495.
	7	Personal property taxes	8	
	8	Other taxes. List type and amount ▶	9	5,748.
	9	Add lines 5 through 8	10	3,595.
	10	Home mortgage interest & points reported to you on Form 1098	11	
Interest You Paid	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	
	13	Mortgage insurance premiums (see instructions)	14	
	14	Investment interest. Attach Form 4952 if required. (See inst.)	15	3,595.
	15	Add lines 10 through 14	16	4,550.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions			
	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	
	18	Carryover from prior year	19	4,550.
	19	Add lines 16 through 18	20	
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.) ▶			
	22	Tax preparation fees	23	
	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	24	
	24	Add lines 21 through 23	25	
	25	Enter amount from Form 1040, line 38 25	26	
	26	Multiply line 25 by 2% (.02)	27	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	28	125.
Other Miscellaneous Deductions	28	Other - from list in the inst. List type and amount <u>gambling losses</u>	28	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	29	14,090.
	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

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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]																																																	
Foreign country name		Foreign province/county		Foreign postal code																																													
Filing Status <table border="0"> <tr> <td>1</td> <td><input type="checkbox"/> Single</td> <td>4</td> <td><input type="checkbox"/> Head of household (with qualifying person). (See instructions.)</td> </tr> <tr> <td>2</td> <td><input checked="" type="checkbox"/> Married filing jointly (even if only one had income)</td> <td colspan="2">If the qualifying person is a child but not your dependent, enter this child's name here. ▶</td> </tr> <tr> <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>					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)	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																																	
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)	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																																														
Exemptions <table border="0"> <tr> <td>6a</td> <td><input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a</td> <td colspan="3">Boxes checked on</td> </tr> <tr> <td>b</td> <td><input checked="" type="checkbox"/> Spouse</td> <td colspan="3">6a and 6b</td> </tr> <tr> <td colspan="2">c Dependents:</td> <td colspan="3">No. of children on 6c who:</td> </tr> <tr> <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> <td>(4) If child under age 17 qualifying for child tax credit (see instr.)</td> </tr> <tr> <td>Joshua Graham</td> <td></td> <td>114- [REDACTED]</td> <td>SON</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Jeremy Graham</td> <td></td> <td>113- [REDACTED]</td> <td>SON</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Gail Forsyth</td> <td></td> <td>115- [REDACTED]</td> <td>PARENT</td> <td><input type="checkbox"/></td> </tr> <tr> <td colspan="4">d Total number of exemptions claimed</td> <td>Add numbers on lines above ▶</td> </tr> <tr> <td colspan="4"></td> <td>5</td> </tr> </table>					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:			(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.)	Joshua Graham		114- [REDACTED]	SON	<input checked="" type="checkbox"/>	Jeremy Graham		113- [REDACTED]	SON	<input type="checkbox"/>	Gail Forsyth		115- [REDACTED]	PARENT	<input type="checkbox"/>	d Total number of exemptions claimed				Add numbers on lines above ▶					5
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:																																															
(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.)																																													
Joshua Graham		114- [REDACTED]	SON	<input checked="" type="checkbox"/>																																													
Jeremy Graham		113- [REDACTED]	SON	<input type="checkbox"/>																																													
Gail Forsyth		115- [REDACTED]	PARENT	<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																																																	
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12 Business income or (loss). Attach Schedule C or C-EZ																																																	
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13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>																																																	
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17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E																																																	
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20a Social security benefits																																																	
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b Taxable amount																																																	
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21 Other income. List type and amount (see instr.)																																																	
21 GAMBLING WINNINGS 1,000.																																																	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶																																																	
22 60,698.																																																	
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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 if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. checked <input type="checkbox"/> 39a		
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 <input type="checkbox"/> 39b		
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	20,635.
	41	Subtract line 40 from line 38	41	36,508.
	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	17,508.
	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	1,733.
	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 <input type="checkbox"/> 64b		
	65	Additional child tax credit. Attach Form 8812	65	1,000.
	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"/> 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	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 <input type="checkbox"/> 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.		

**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

Sean S & Stacey A Graham

Your social security no.

111- [REDACTED]

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions).....	1	5,275.		
	2 Enter amount from Form 1040, line 38 2 57,143.	2			
	3 Multiply line 2 by 7.5% (.075)	3	4,286.		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-.....	4			989.
Taxes You Paid	5 State and local				
	a <input checked="" type="checkbox"/> Income taxes	5	3,575.		
	b <input type="checkbox"/> General sales taxes				
	6 Real estate taxes (see instructions).....	6	1,300.		
	7 Personal property taxes	7	565.		
	8 Other taxes. List type and amount ►	8			
	9 Add lines 5 through 8	9			5,440.
Interest You Paid	10 Home mortgage interest & points reported to you on Form 1098	10	5,656.		
	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			5,656.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	7,550.		
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17			
	18 Carryover from prior year	18			
	19 Add lines 16 through 18	19			
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	875.		
	22 Tax preparation fees	22			
	23 Other expenses - investment, safe deposit box, etc. List type and amount ► <u>Safety deposit box</u>	23	150.		
	24 Add lines 21 through 23	24	1,025.		
	25 Enter amount from Form 1040, line 38 25 57,143.	25			
	26 Multiply line 25 by 2% (.02)	26	1,143.		
	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 ► <u>GAMBLING LOSSES</u>		1,000.		
		28			1,000.
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			20,635.
	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

USSCHA51

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: 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 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		
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 . 0.20
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 (99)

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

BCA

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		1,000.
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Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, 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 (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.	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

US886351

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>(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>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>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 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>	



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

Form **8863** (2012)

2012 Answers – Graham

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>Gail Forsyth</p>	<p>21 Student social security no. (as shown on page 1 of your tax return)</p> <p>115- [REDACTED]</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p>Campbell 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>15 Morgan Drive [REDACTED]</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	800.
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For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8863** (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

Your first name and initial Mark D Austin Last name Austin See separate instructions.
Your social security number 231-

If a joint return, spouse's first name and initial Last name
Spouse's social security no. 232-

Home address (number and street). If you have a P.O. box, see instructions. 657 Eagles Landing 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. You Spouse

Filing Status 1 Single 4 Head of household (with qualifying person). (See instructions.)
 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.
 3 Married filing separately. Enter spouse's SSN above and full name here. Andrea Austin 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a **Boxes checked on**
 b Spouse **6a and 6b** 1
 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 **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 1

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 12,475.
 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 149.
 b Qualified dividends 9b 149.
 10 Taxable refunds, credits, or offsets of state and local income taxes 10 73.
 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 13 75.
 14 Other gains or (losses). Attach Form 4797 14
 15a IRA distributions 15a b Taxable amount 15b 268.
 16a Pensions and annuities 16a 9,397. b Taxable amount 16b 8,686.
 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
 D 20a Social security benefits 20a 7,368. b Taxable amount 20b 205.
 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 21,931.

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 21,931.

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

US1040S1

Form 1040 (2012)

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. <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a		1		39b			
Standard Deduction for-		b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 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		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			
		b 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			
If you have a qualifying child, attach Schedule EIC.		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			
		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					
Direct deposit? See instructions ▶		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		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	
Joint return? See instr. Keep a copy for your records. ▶		Your signature		Date		Your occupation	
		Spouse's signature. If a joint return, both must sign.		Date		Spouse's occupation	
						Daytime phone number	
						602-555-3121	
						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		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

Mark D Austin

Your social security no.

231- [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	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		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	19			
					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-	27			
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
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here				
					9,410.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

BCA

USSCHA\$1

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-████████
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). ██████████				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 checked="" type="checkbox"/>	Head of household (with qualifying person). (See instructions.)	
	2 <input 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	
Check only one box.				
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 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:		* lived with you 1 * did not live with you due to divorce or separation (see instr.) 0 Dependents on 6c not entered above 0
(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.)
Tara Fleming		242-████████	DAUGHTER	
d Total number of exemptions claimed				Add numbers on lines above ▶ 2
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.	8a Taxable interest. Attach Schedule B if required			8a 417.
	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 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	15a	b Taxable amount	15b 5,000.
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 1,345.	
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 36,319.
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			27 558.
	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 4972 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	431.
	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	1,431.
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	870.
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	2,341.
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 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	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	2,297.
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	2,297.
	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		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.) 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>

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	12,876.
2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C	2	4,978.
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	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

USCZSS1

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

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	
1 Child's name	First name	Last name	First name	Last name	First name	Last 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	2005	Year	2004	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>		<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 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 type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input 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.)	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".	12 months Do not enter more than 12 months.		12 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

BCA

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.....	4a	7,294.
Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
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. <ul style="list-style-type: none"> • 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, code A - minus the amount you would have entered on line 1b had you not used the optional method.

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 Hannah Fleming Your social security number 241- [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)
Lucas Tiny Tots	54 Unique Way [REDACTED]	24-[REDACTED]	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-[REDACTED]	897.
Tara	Fleming	242-[REDACTED]	897.

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** 1,794.

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** 1,794.

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

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. 0.24

9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions **9** 431.

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** 431.

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

BCA

US2441S1

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 ▶ 39a <input type="checkbox"/> 2		
		if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input checked="" type="checkbox"/> Blind. ▶ 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 	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	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) 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	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) <input type="checkbox"/> 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 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	5,539.
	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 <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		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		
	Firm's address	Phone no.		

**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 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		()		
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 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	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

USSCHDS1

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> <p>()</p>
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Schedule D (Form 1040) 2012

USSCHDS2

2012 Answers – Sterling

Form 8949 (2012)

Attachment Sequence No. **12A** Page **2**

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Timothy A & Nicole S Sterling

251- [REDACTED]

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II Long-Term. Transactions involving capital assets you held one year or less are long term. For short-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Long-term transactions reported on Form 1099-B showing basis was reported to the IRS
- (B) Long-term transactions reported on Form 1099-B showing basis was not reported to the IRS
- (C) Long-term transactions not reported to you on Form 1099-B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustments if any to gain or loss If you enter an amount in col (g), enter a code in col (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instr.	(g) Amount of adjustment	
Domestic Stock	03/12/1983	03/23/2012	23789.	12000.			11789.
4 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8 (if Box A above is checked), line 9 (if Box B above is checked), or line 10 (if Box C above is checked) ▶			23789.	12000.			11789.

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

DECEASED Mary B Bryant 12/12/2012

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 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.	▲ 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.)		
	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. ▶			
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		
	b <input checked="" type="checkbox"/> Spouse	6a and 6b No. of children on 6c who:		
If more than	c Dependents:	(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.)
four dependents, see instr. and check here ▶ <input type="checkbox"/>	(1) First name Last name			• lived with you
	Terri Thomas	214- [REDACTED]	GRANDCHILD	• did not live with you due to divorce or separation (see instr.)
	Yvonne Kent	213- [REDACTED]	DAUGHTER	Dependents on 6c not entered above
	Penny Bryant	210- [REDACTED]	SISTER	
	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 instructions	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	(3,000.)	
	14 Other gains or (losses). Attach Form 4797	14		
	15a IRA distributions	15a	9,277.	b Taxable amount
	16a Pensions and annuities	16a	14,038.	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		
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
	21 Other income. List type and amount (see instr.)	21	GAMBLING WINNINGS 1,700.	
	22 Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	44,414.	
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 ▶ 215- [REDACTED]	31a	3,600.	
	32 IRA deduction	32	6,000.	
	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.

US1040S1

Form 1040 (2012)

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. <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind.		Total boxes checked ▶ 39a		1	
b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 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	14,450.	
	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 4972 c <input type="checkbox"/> 962 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			
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	70.		
Payments		62	Federal income tax withheld from Forms W-2 and 1099	62	4,662.
If you have a qualifying child, attach Schedule EIC.		63	2012 estimated tax payments and amount applied from 2011 return	63	400.
64a	Earned income credit (EIC)	64a		64a	3,326.
b	Nontaxable combat pay election	64b			
65	Additional child tax credit. Attach Form 8812	65		65	1,000.
66	American opportunity credit from Form 8863, line 8	66		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 checked="" 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		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		74a	10,243.
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 Clerk	Daytime phone number _____
Spouse's signature. If a joint return, both must sign. _____	Date _____	Spouse's occupation deceased 12/12/2012	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 _____		Phone no. _____	
Firm's address _____				

SCHEDULE A (Form 1040)		Itemized Deductions		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)		▶ Information about Schedule A and its separate instructions is at www.irs.gov/form1040 . ▶ Attach to Form 1040.		2012 Attachment Sequence No. 07
Name(s) shown on Form 1040 Kevin R Kent & Mary B Bryant			Your social security no. 211- [REDACTED]	
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	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	5	2,351.
		a <input type="checkbox"/> Income taxes		
		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 ▶	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	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	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.
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	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

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SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **08**

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

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 [REDACTED]

(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 2,682.

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

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a▶ 4 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▶ 6 108.

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

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**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	<u>1,656.</u>
2	Total expenses (see instructions). If more than \$5,000, you must use Schedule C	2	<u>1,082.</u>
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	<u>574.</u>

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

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**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-██████

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		()		
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 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	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

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Part III Summary

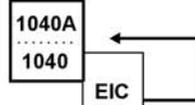
<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be 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>
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Schedule D (Form 1040) 2012

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

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	
1 Child's name	First name	Last name	First name	Last name	First name	Last 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. 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 checked="" 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 checked="" type="checkbox"/> No. Go to line 5. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. Go to line 5. The child is not a qualifying child.		<input checked="" 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.)	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". 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.		<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

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Schedule SE (Form 1040) 2012

Attachment Sequence No. 17

Page 2

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

Social security number of person with self-employment income ▶

Mary B Bryant

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 income¹ was not more than \$6,780 or (b) your net farm profits² 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 profits³ were less than \$4,894 and also less than 72.189% of your gross nonfarm income⁴ 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, code A - minus the amount you would have entered on line 1b had you not used the optional method.

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	x .025																																																												
<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>\$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> </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 .025
If line 7 is:			If line 7 is:																																																											
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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)

BCA

US2441S1

Form **5329**

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.

2012
Attachment
Sequence No. **29**

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 58, 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	4	
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).			

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

US532951

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)

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

BCA

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		1,000.
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Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, 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 (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

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 <input type="checkbox"/>	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

US886351

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-

(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? Yes No

(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

(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).

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

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.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p>mary bryant</p>	<p>21 Student social security no. (as shown on page 1 of your tax return)</p> <p>212- [REDACTED]</p>		
<p>22 Educational institution information (see instructions)</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>a. Name of first educational institution</p> <p>Fulton Community 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.</p> <p>One University Way [REDACTED]</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> </td> <td style="width: 50%; vertical-align: top;"> <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> </td> </tr> </table>		<p>a. Name of first educational institution</p> <p>Fulton Community 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.</p> <p>One University Way [REDACTED]</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>a. Name of first educational institution</p> <p>Fulton Community 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.</p> <p>One University Way [REDACTED]</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	318.
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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 Woods	Your social security number 341- [REDACTED]		
If a joint return, spouse's first name and initial Lana Woods	Last name Woods	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. ▶			
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		
	b <input checked="" type="checkbox"/> Spouse	6a and 6b 2		
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.	(3) Dependent's relationship to you
		Edward Woods	342- [REDACTED]	SON
				(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instr.)
				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
	d Total number of exemptions claimed	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		
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	(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		
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	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.

US1040S1

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- • 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"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a				
		b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 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) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 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	Nontaxable combat pay election 64b				
		65	Additional child tax credit. Attach Form 8812	65	1,000.		
		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		3,886.	
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				
		c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
		d	Account number				
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. ▶	
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.		Personal identification number (PIN) ▶			
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.)			
Homemaker							
Paid Preparer's Use Only		Print/Type preparer's name		Preparer's signature		Date	
		Firm's name ▶		Check <input type="checkbox"/> if self-employed		PTIN	
		Firm's address ▶		Firm's EIN ▶		Phone no.	

**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

USSCHD51

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></p> <p>(954.)</p>
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Schedule D (Form 1040) 2012

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)

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

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 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.	6		3,920.

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

Schedule 8812 (Form 1040A or 1040) 2012

BCA

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	1,000.
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Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

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

OMB No. 1545-0074

2012

Attachment
Sequence No. **54**

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)																																																															
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---	\$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																																																															
				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)

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.
 ► File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

2012

Attachment Sequence No. **12A**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

William & Lana Woods

Your social security number or taxpayer identification number

341-████████

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form 1099-B showing basis **was** reported to the IRS
- (B) Short-term transactions reported on Form 1099-B showing basis **was not** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustments if any to gain or loss		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instr.	(g) Amount of adjustment	
	Grow more plant	04/15/2012	09/15/2012	1500.	2500.			-1000.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1 (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).								
				1500.	2500.			-1000.

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

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

Form **8949** (2012)

BCA

US8949S1

2012 Answers – Brooks

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 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)	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		
Check only one box.				
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 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			No. of children on 6c who:
dents, see	Nancy Brooks	315-████████	DAUGHTER	3
instr. and	Brian Brooks	314-████████	SON	0
check	Denise Brooks	313-████████	DAUGHTER	0
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	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	(2,268.)	
	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	42,835.	
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	40,697.	

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	40,697.
	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	11,992.
	41	Subtract line 40 from line 38	41	28,705.
	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	9,705.
	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	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	
	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	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 <input type="checkbox"/> 64b		
	65	Additional child tax credit. Attach Form 8812	65	3,000.
	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	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		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
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.)
			Engineer	
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 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)	1				
	2 Enter amount from Form 1040, line 38 2		2			
	3 Multiply line 2 by 7.5% (.075)		3			
	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	2,094.			
	b <input type="checkbox"/> General sales taxes					
	6 Real estate taxes (see instructions)	6	690.			
	7 Personal property taxes	7				
	8 Other taxes. List type and amount ►	8				
		9 Add lines 5 through 8				9
						2,784.
Interest You Paid	10 Home mortgage interest & points reported to you on Form 1098	10	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 ►					
		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	
					2,908.	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	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	17				
	18 Carryover from prior year	18				
	19 Add lines 16 through 18					19
					6,300.	
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.) ► <u>Journals</u>	21	250.			
	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	250.			
	25 Enter amount from Form 1040, line 38 25 40,697.	25	40,697.			
	26 Multiply line 25 by 2% (.02)	26	814.			
	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 ►				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			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

USSCHA51

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.	A 183	183	
B			B		
C			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)

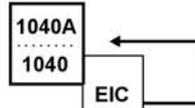
Income:	Properties:	A	B	C
3 Rents received	3	3,500.		
4 Royalties received	4			
Expenses:				
5 Advertising	5	135.		
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	400.		
10 Legal and other professional fees	10			
11 Management fees	11			
12 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	5,768.		
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	(2,268.)		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(2,268.)	()	()
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	5,768.		
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	(2,268.)		
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	(2,268.)		

For Paperwork Reduction Act Notice, see your tax return instructions. NPA (2,268.) Schedule E (Form 1040) 2012
 BCA USSCHE51

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2012

Attachment
Sequence No. **43**

Name(s) shown on return

Keith L & Kathy M Brooks

Your social security number

311- [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	
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Nancy Brooks	Last name Brooks	First name Brian Brooks	Last name Brooks	First name Denise Brooks	Last name 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> <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>2003</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>1999</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>	
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. Go to line 5. Go to line 4b.		<input 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. The child is not a qualifying child. Go to line 5.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. Go to line 5.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child. Go to line 5.	
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". 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.		<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

USEIC51

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)

BCA

US106EZ1

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 **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	X . 0.22																																																												
<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>\$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> </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 . 0.22
If line 7 is:			If line 7 is:																																																											
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is																																																									
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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)

BCA

US2441S1

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)

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

BCA

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			12
	Next, enter the smaller of line 3 or line 12 on line 13.			

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 39, or Form 1040NR, line 63.

Form 8863	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
Department of the Treasury Internal Revenue Service (99)		
Name(s) shown on return Keith L & Kathy M Brooks		Your social security number 311- XXXXXXXXXX

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	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: • 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

US886351

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.
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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

Enter on line 9 -

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) 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 Abe R Lincoln		Last name Lincoln	
Your social security number 431-██████████		See separate instructions.	
If a joint return, spouse's first name and initial Ashley B McCleary		Last name McCleary	
Spouse's social security no. 916-██████████		See separate instructions.	
Home address (number and street). If you have a P.O. box, see instructions. 523 Tenth Avenue North		Apt. no.	
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		Foreign postal code	
Filing Status		1 <input type="checkbox"/> Single	
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)		4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.)	
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	
b <input checked="" type="checkbox"/> Spouse		Boxes checked on	
c Dependents:		6a and 6b 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.)		* lived with you	
If more than four dependents, see instr. and check here		* did not live with you due to divorce or separation (see instr.)	
d Total number of exemptions claimed		Dependents on 6c not entered above	
Add numbers on lines above		2	
Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2	
7a Wages, salaries, tips, etc. Attach Form(s) W-2		7 29,443.	
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		13	
14 Other gains or (losses). Attach Form 4797		14	
15a IRA distributions		15a b Taxable amount	
15b Taxable amount		15b	
16a Pensions and annuities		16a b Taxable amount	
16b 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 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	
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.

US1040S1

Form 1040 (2012)

Tax and Credits		38	Amount from line 37 (adjusted gross income)	38	30,792.
39a Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked ▶ 39a					
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 ▶ 39b				
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,900.	41	18,892.
	41 Subtract line 40 from line 38	41	18,892.	42	7,600.
	42 Exemptions. Multiply \$3,800 by the number on line 6d	42	7,600.	43	11,292.
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	11,292.	44	1,128.
	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	1,128.	45	
	45 Alternative minimum tax (see instructions). Attach Form 6251	45		46	1,128.
	46 Add lines 44 and 45	46	1,128.	47	728.
	47 Foreign tax credit. Attach Form 1116 if required	47	728.	48	
	48 Credit for child and dependent care expenses. Attach Form 2441	48		49	247.
	49 Education credits from Form 8863, line 19	49	247.	50	153.
	50 Retirement savings contributions credit. Attach Form 8880	50	153.	51	
51 Child tax credit. Attach Schedule 8812, if required	51		52		
52 Residential energy credits. Attach Form 5695	52		53		
53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53		54	1,128.	
54 Add lines 47 through 53. These are your total credits	54	1,128.	55		
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	
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58		59a	
59a Household employment taxes from Schedule H		59a		59b	
b First-time homebuyer credit repayment. Attach Form 5405 if required		59b		60	
60 Other taxes. Enter code(s) from instructions		60		61	
61 Add lines 55 through 60. This is your total tax		61		62	1,059.
Payments		62	Federal income tax withheld from Forms W-2 and 1099	63	
63 2012 estimated tax payments and amount applied from 2011 return		63		64a	
64a Earned income credit (EIC) NO		64a		65	
b Nontaxable combat pay election 64b		64b		66	
65 Additional child tax credit. Attach Form 8812		65		67	
66 American opportunity credit from Form 8863, line 8		66		68	
67 Reserved		67		69	
68 Amount paid with request for extension to file		68		70	
69 Excess social security and tier 1 RRTA tax withheld		69		71	
70 Credit for federal tax on fuels. Attach Form 4136		70		71	
71 Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885		71		72	1,059.
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments		72		73	1,059.
Refund		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	1,059.
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>		74a		74a	1,059.
b Routing number ▶ <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
Direct deposit? See instructions ▶ d Account number ▶ <input type="checkbox"/>					
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
_____	_____	Nurse	_____
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.)
_____	_____	None	_____

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 **1116** **Foreign Tax Credit** (Individual, Estate, or Trust) OMB No. 1545-0121
 Department of the Treasury Internal Revenue Service (69) **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 Dublin				
1a Gross income from sources within country shown above and of the type checked above (see instructions): wages				
	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			(n) Other foreign taxes paid or accrued	In U.S. dollars			(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		Taxes withheld at source on:				Taxes withheld at source on:			
		(k) Dividends	(l) Rents and royalties	(m) Interest	(o) Dividends	(p) Rents & royalties	(q) Interest	(r) Other foreign taxes paid or accrued	
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>(j) 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 ▶ 8 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
 Department of the Treasury Internal Revenue Service (99) ▶ See separate instructions to find out if you are eligible to take the credits. **2012**
 ▶ 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

US886351

2012 Answers – Lincoln

Form 8863 (2012)

Name(s) shown on return
Abe R Lincoln & Ashley B McCleary

Your social security number
431- [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>Abe Lincoln</p>	<p>21 Student social security no. (as shown on page 1 of your tax return)</p> <p>431- [REDACTED]</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.
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For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8863** (2012)

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

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

OMB No. 1545-0074

2012

Attachment
Sequence No. **54**

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
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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)

2012 Answers – Surry

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 David D Surry	Last name			Your social security number 411- [REDACTED]
If a joint return, spouse's first name and initial Elizabeth A Surry	Last name			Spouse's social security no. 412- [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. 1023 Vanderver Court			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	
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) 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 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 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"/>				
				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 ▶ 3
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. If you did not get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V.				
FEC 29,457.		7		79,027.
8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 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.) FORM 2555-EZ 21 (29,457.) 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income▶ 22 49,570.				
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 49,570.				
BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. US104051 Form 1040 (2012)				

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 **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

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		
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	X . 0.20
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)

BCA

US2441S1

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/form 2555	OMB No. 1545-0074 2012 Attachment Sequence No. 34A Your social security no. 412- [REDACTED]
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. ▶ <u>United Kingdom</u> b Of what country are you a citizen/national? ▶ <u>United States</u>								

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 2013 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