

N13-P4 Roberts Scenario

Form 13614-C (October 2013)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none"> 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. 													
<ul style="list-style-type: none"> 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 Paula	M.I. T	Last name Roberts	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 123 Maple	Apt #	City Pluckemin	State NJ ZIP code 07978										
4. Contact information Telephone number(s) 973-555-1111		Email address											
5. Your Date of Birth 07-01-1952	6. Your job title Glazing 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	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: <input checked="" type="checkbox"/> Single													
<input type="checkbox"/> Married Did you live with your spouse during any part of the last six months of 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced or Legally Separated Date of final decree or separate maintenance agreement _____ <input type="checkbox"/> Widowed Year of spouse's death _____													
2. List the names below of:													
<ul style="list-style-type: none"> 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 <input type="checkbox"/> and list on page 4			
To be completed by a 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 less 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)
James Roberts	07-01-90	son	12	yes	yes	S	yes	no					
Monica Roberts	07-01-94	daughterr	12	yes	yes	S	yes	no					
Lisa Roberts	07-01-94	daughter	12	yes	yes	S	yes	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													
Catalog Number 52121E				www.irs.gov				Form 13614-C (Rev. 10-2013)					

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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 type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input 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 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 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>Jury, Gambling</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? _____ 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 checked="" type="checkbox"/> | <input 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 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? 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? _____ Prefer not to answer

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

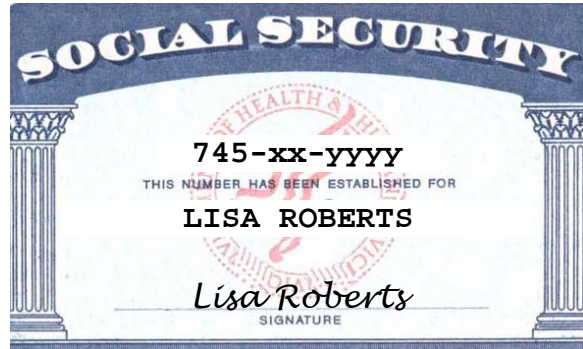
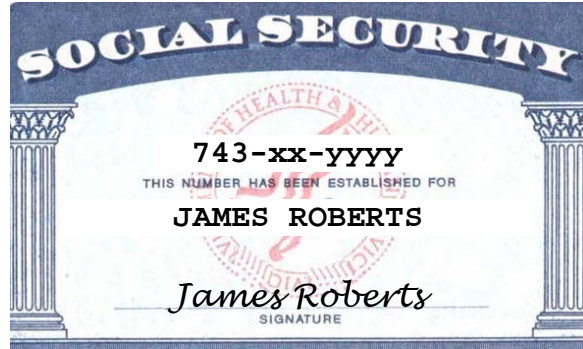
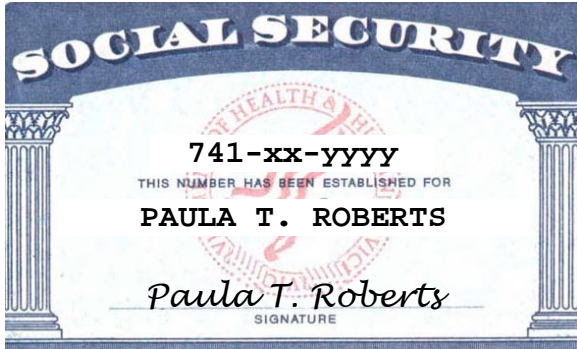
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Interview Notes:

1. James is a graduate student at Big U. Monica and Lisa are in their second undergraduate year at Big U.
2. Paula's choice to contribute to the Gubernatorial Elections Fund and her choices for handling her NJ refund / amount owed are the same as her federal choices.
3. Paula brought her prior year return with her. You notice that her address is different and Paula confirms that she moved. She itemized last year - her itemized deductions were \$9,090 and her taxable income was \$20,423. Her prior year federal tax (1040, line 46) was \$2,429; her prior year NJ tax (NJ-1040, line 44) was \$98. She used state sales tax instead of state income tax on Schedule A. She owed (and paid) \$55 on her New Jersey return. There are no capital loss carryovers. Filing status is same as this year.
4. No other person can claim any of Paula's children for any purpose on their return.
5. Paula's W-2 paperwork shows cafeteria plan insurance deductions of \$1,000 for medical, \$200 for dental, and \$24 for legal.
6. One half of the tax exempt interest from Big Bank is for a New Jersey Municipal fund and the other half is for a Municipal fund from another state.
7. Paula is above the minimum retirement age for the company providing her disability pension.
8. Paula does not qualify for the Savings Bond exclusion.
9. Paula received \$400 in cash payments during the tax year for various odd jobs as a glazing contractor. She had no associated expenses.
10. Paula has documentation to support \$1,000 in gambling losses on slot machines.
11. Paula received \$10 for her service on a jury during the tax year.
12. Paula had \$30 in unreimbursed doctor expenses and 42 Medical miles.
13. Paula paid \$1,080 in mortgage interest to the previous owner: Harmon Killebrew, 123 Catalpa, Pluckemin NJ 07978, SSN 745-xx-yyyy.
14. She paid \$7,300 in property tax (\$7,150 out-of-pocket plus a \$150 Homestead Benefit credit) on her home. The Homestead Benefit, as usual, was for two years ago (Paula did itemize that year, but has no tax return info from that year).
15. She received a \$407 PTR refund. Her base year PTR amount is \$6,800.
16. Paula had no foreign financial interests or involvement.
17. Pluckemin is part of Bedminster Township in Somerset County.
18. Paula has health insurance for all her dependents.
19. Paula had no out-of-state purchases on which she did not pay Use tax.
20. Paula received an inheritance of \$21,000 and \$10,000 death benefit when her mother died last year.
21. She also received an auto insurance payment of \$5,000 (based on FMV) when one of her kids totaled her car.
22. Paula had \$4,500 of damage to her house when one of the kids crashed her car into the garage. Her homeowner's insurance only reimbursed her \$700 and she would like to claim the remainder as a casualty loss.

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Documents:



a Employee's social security number 741-xx-yyyy		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 74-8xxxxxx			1 Wages, tips, other compensation 30,000.00		2 Federal income tax withheld 2,600.05					
c Employer's name, address, and ZIP code Big Corp 123 Main Pluckemin NJ 07978			3 Social security wages 30,000.00		4 Social security tax withheld 1,860.00					
			5 Medicare wages and tips 30,000.00		6 Medicare tax withheld 435.00					
			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. Paula T Roberts 123 Maple Pluckemin NJ 07978			11 Nonqualified plans		12a See instructions for box 12					
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
			14 Other UI/WF 127.50 DI 108.00 FLI 30.00		12c 12d					
f Employee's address and ZIP code										
15 State Employer's state ID number NJ 74-8xxxxxx		16 State wages, tips, etc. 31,224.00		17 State income tax 28.99		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

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Big Bank
123 Main, Pluckemin NJ 07978
EIN: 74-9xxyyyy

Account: 967-020752

Paula T. Roberts
123 Maple, Pluckemin NJ 07978
SSN: 741-xx-yyyy

Substitute 1099-INT

Box 1	Box 2	Box 3	Box 4	Box 8
Interest income	Early withdrawal penalty	Interest on U.S. Savings Bonds	Federal income tax withheld	Tax-exempt interest
99.00	11.00	101.00		200.00

Substitute 1099-DIV

Box 1a	Box 1b	Box 2a	Box 4	Box 6
Total ordinary dividends	Qualified dividends	Total capital gain distr.	Federal income tax withheld	Foreign tax paid
600.00	122.00			

Substitute 1099-B

Long Term (Box 1c) transactions, Non-covered (Box 6) – Form 8949, Part II, with Box E checked

Ticker	Shares	Sell Date	Price	Proceeds	Buy Date	Price	Cost	Gain
(Box 1d)	(Box 1e)	(Box 1a)		(Box 2a)	(Box 1b)		(Box 3)	
AAPL	1.803	12-30-2013	554.52	1,000.00	12-30-2002	14.07	25.37	974.63
BBRY *	17.065	01-02-2013	11.72	200.00	12-30-2004	82.90	1,414.68	(1,214.68)
Total				1,200.00			1,440.05	(240.05)

* Includes \$607.34 Wash sale disallowed (Box 5)

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code Big Bank 123 Main Pluckemin NJ 07978		1 Gross distribution \$ 2,000.00 2a Taxable amount \$		<div style="font-size: 2em; font-weight: bold;">2013</div>		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 74-9xxyyyy		RECIPIENT'S identification number 74-1xxyyyy		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> 3 Capital gain (included in box 2a) \$				4 Federal income tax withheld \$	
RECIPIENT'S name Paula Roberts Street address (including apt. no.) 123 Maple City, state, and ZIP code Pluckemin NJ 07978		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
7 Distribution code(s) Q		IRA/SEP/SIMPLE <input type="checkbox"/> 8 Other \$ %		9a Your percentage of total distribution % 9b Total employee contributions \$					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. \$		12 State tax withheld \$		13 State/Payer's state no. \$		14 State distribution \$	
Account number (see instructions) \$		15 Local tax withheld \$		16 Name of locality \$		17 Local distribution \$			

Form 1099-R www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

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<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2013 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Big Corp 123 Main Pluckemin NJ 07978		1 Gross distribution \$ 3,000.00	2a Taxable amount \$ 3,000.00		
PAYER'S federal identification number 74-8xxyyyy	RECIPIENT'S identification number 74-1xxyyyy	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		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.
RECIPIENT'S name Paula Roberts Street address (including apt. no.) 123 Maple City, state, and ZIP code Pluckemin NJ 07978		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 3	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2013 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Big Corp 123 Main Pluckemin NJ 07978		1 Gross distribution \$ 20,000.00	2a Taxable amount \$ 19,404.00		
PAYER'S federal identification number 74-8xxyyyy	RECIPIENT'S identification number 74-1xxyyyy	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 150		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.
RECIPIENT'S name Paula Roberts Street address (including apt. no.) 123 Maple City, state, and ZIP code Pluckemin NJ 07978		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

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<input type="checkbox"/> CORRECTED (if checked)			OMB No. 1545-0238
PAYER'S name, address, ZIP code, federal identification number, and telephone number NJ Lottery 123 Main Pluckemin NJ 07978 EIN: 74-7xyyyy Tel: 888-555-1111	1 Gross winnings 4,000.00	2 Federal income tax withheld	2012 Form W-2G Certain Gambling Winnings
	3 Type of wager NJ Lottery	4 Date won 07-01-2012	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code Paula Roberts 123 Elm Pluckemin NJ 07978	9 Winner's taxpayer identification no. 741-xx-yyyy	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.	14 State income tax withheld	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ►		Date ►	
Form W-2G		Department of the Treasury - Internal Revenue Service	