

# 4491W







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 mid-December. 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 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 participant in the VITA/TCE Programs, I will:

- 1) Follow the Quality Site Requirements (QSR).
- 2) Not accept payment or solicit donations for federal or state tax return preparation.
- Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
- 4) Not knowingly prepare false returns.
- 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:

- Removal from the VITA/TCE Programs and inclusion on volunteer registry;
- Deactivation of your Partner's VITA/TCE EFIN (electronic ID number);
- · Removal of all IRS products, supplies, loaned equipment, and taxpayer information;
- · Termination of the sponsoring organizations partnership with IRS;
- · Termination of sponsoring organization grant funds; and
- · Subjection to 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.

#### **Preface**

#### **Quality Return Process**

The IRS has an ongoing initiative to improve and/or enhance the quality of returns prepared at VITA/TCE sites. The Volunteer Return Program—Quality Improvement Process Initiative is focused on improving the return preparation 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 (Intake and Interview Sheet)
- · 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 in this kit or e-mail your comments to partner@IRS.gov.

Preface

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#### Using the Publication 4491-W, 2011 VITA/TCE Workbook

#### **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, intermediate, 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 supplemental exercises, which follow the basic and advanced sections, can be used as additional exercises. The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. The supplemental exercises build on information presented in previous practice exercises. 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 electronic tax software integrated with **Link & Learn Taxes**, will connect you to **2011 tax preparation software** (TaxWise<sup>®</sup> 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. Section A (pages 1, 2 and 3) of **Form 13614-C, Interview/Intake and Quality Review Sheet** is completed by the taxpayer who visits the site. Section B, page 4, is left blank and you should complete it using the **interview notes** before entering any necessary information.

The completed Form 13614-C (Sections A and B) 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 Section A (parts I through V) with the taxpayer before completing Section B. In the training situation this is one step that cannot be addressed.)

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. **Section C 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.

Introduction 1

#### **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, and Supplemental Exercises

#### **Answers**

The 2011 answer table will be available on **irs.gov**, key words "community network," in late November 2011. There are no prior year answers available in the workbook.

A blank space has been provided to record the 2011 refund (balance due) answers as you work through the comprehensive exercises.

#### 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 Section C of Form 13614-C, for each
  practice return after all the return is completed. In real-life situations, a quality review of each return must
  be performed to ensure that all the critical data is addressed. Section C of Form 13614-C is included with
  each practice return.

#### **Using Software in Training**

- These problems were written for use with 2011 software and tables.
- While using software, be sure that the same defaults are established for all computers used in the training class.
- When entering return data in TaxWise, use the user name "Training" when completing the problems/
  exercises to ensure that they are not included in the return database for the software program. The user
  name requires that social security numbers (SSN) and employer identification numbers (EIN) begin with
  three unique digits, followed by the electronic filing identification number (EFIN), if in practice lab, use the
  assigned user id numbers. The X's in the number 011-XX-XXXX represent the EFIN or user ID number.
- 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.
- 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 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.
- To be a complete return for training purposes, the return must be eligible for electronic filing. After inputting all the data and removing all the red marks in the tree, you are ready to do the diagnostic check. If there are any errors to prevent electronic filing, correct them and repeat the diagnostic check.

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**Table 1 - Comprehensive Training Problems and Exercises - Basic** 

Form 1040	Student Guide		Hudson	Beringer	Cunningham	Clark	Scott
2011		Exercise	1	2	3	4	Α
Line	Chap.	Subject					
1-5		Filing status	S	HH	MFS	MFJ	MFJ
6		Dependents-children		х	Х	Х	Х
6		Dependents-other		Х			Х
7		W-2	Х	Х	Х	Х	Х
8a		Taxable interest	х		Х	Х	Х
9		Dividends				Х	
12		Small business (C-EZ)					
13		Capital gain					
15a		IRA Distribution code G					
15a		IRA Distribution code 1					
19		Unemployment compensation					Х
20		Social Security benefits		Х			
21		Other income (W2G)					Х
30		Penalty on early withdrawal					Х
31a		Alimony paid					
32		IRA deduction					
33		Student loan interest deduction					
47		Foreign tax credit					
48		Child & dependent care credit					Х
49		Education credit					
50		Retirement savings credit					Х
51		Child tax credit		Х		Х	Х
64a		EIC		х			Х
65		Additional child tax credit		Х			Х
74		Direct deposit/debit/savings bond					Х

**Table 2 - Comprehensive Training Problems and Exercises - Intermediate** 

Form 1040	Student Guide	Washington	Carlton	Moore	Webster	Webster	Graham
2011	Exercise	1	2	3	4	4	В
	Chap. Subject						
1-5	Filing status	HH	H	QW	H	S	MFJ
6	Dependents-children	Х	Х	Х	Х		Х
6	Dependents-other		Х				Х
7	W-2	Х	Х	Х	Х		Х
8a	Taxable interest	Х	Х	Х			Х
8b	Non-taxable interest			Х			
9	Dividends		Х				Х
12	Small business (C-EZ)					Х	Х
13	Capital gain						
15	IRA distribution						
16	Pension		Х	Х			Х
19	Unemployment compensation			Х	Х		Х
20	Social Security benefits						Х
21	Other income			Х			Х
30	Penalty on early withdrawal	Х					Х
31a	Alimony paid						Х
32	IRA deduction						Х
33	Student loan interest deduction			Х			Х
34	Jury duty paid to employer						Х
40	Itemized deductions				Х		Х
47	Foreign tax credit		Х				
48	Child & dependent care credit	Х			Х		Х
49	Education credit	Х	Х	Х			Х
50	Retirement savings credit	Х					Х
51	Child tax credit	Х					Х
52	Residentail energy credit				Х		Х
64a	EIC	Х	Х	Х	Х		Х
65	Additional child tax credit	Х	Х	Х			Х
66	Refundable education credit		Х	Х			Х
67	First time home buyers credit		Х				
74	Direct deposit/debit/savings bond	Х			Х	Х	Х

Table 3 - Comprehensive Training Problems and Exercises - Advanced

	Student Guide		Baylor	Austin	Fleming	Sterling	Kent
2011		Exercise	1	2	3	4	С
Line	Chap.	Subject					
1-5		Filing status	MFJ	MFS	НН	MFJ	MFJ
39a		Taxpayer or Spouse blind				Х	
		Death of Spouse	Х				
6		Dependents-children	Х		Х		Х
6		Dependents-other				Х	Х
		Non-dependent-children			Χ		
7		W-2		Х	Х		Х
8a		Taxable interest			Х	Х	Х
		Owner financed interest					Х
8b		Non-taxable interest			Х		Х
9		Dividends	Х	х		Х	Х
10		Taxable refund					Х
11		Alimony received			Х		
12		Small business (Sch C-EZ or C)			Х		Х
13		Capital gain	Х	х		х	Х
15		IRA distribution		х	Х		Х
16		Pension	Х	х	Х	х	Х
17		Rents/royalties (Sch E)					Х
19		Unemployment compensation			Х		Х
20		Social Security/RRB benefits	Х	х		х	Х
21		Other income	Х				Х
30		Penalty on early withdrawal					Х
31a		Alimony paid					Х
32		IRA deduction					Х
33		Student loan interest deduction					Х
34		Jury duty paid to employer					
40		Itemized deductions	Х	х			Х
47		Foreign tax credit					Х
48		Child & dependent care credit			Х		Х
49		Education credit					Х
50		Retirement savings credit					
51		Child tax credit	х		Х		Х
52		Residentail energy credit					Х
62		Estimated payments					Х
64a		EIC			Х		
65		Additional child tax credit					
66		Refundable education credit					Х
67		New home buyers credit		х			
74		Direct deposit/debit/savings bond		х			Х

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Table 4 - Comprehensive Training Problems and Exercises - Military & International

Form 1040	Student Guide		Parkland	Stetson	Woods	Brooks	Vincennes	Lincoln	Surry
2011		Exercise	1	2	3	D	1	2	Е
	Chap.	Subject							
1-5		Filing status	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ
39a		Taxpayer or Spouse blind							
		Death of Spouse							
6		Dependents-children	X	Х	Χ	Χ			Х
6		Dependents-other							
<u></u>		Non-dependent-children							
7		W-2	X	Х	Х	Χ	Х	Х	Х
8a		Taxable interest	Х					Х	
Ol:		Owner financed interest							
8b		Non-taxable interest							
9		Dividends							
10		Taxable refund							
12		Alimony received Small business (Sch C-EZ or C)	V				-		
13		Capital gain	Х						
15		IRA distribution							
16		Pension							
17		Rents/royalties (Sch E)				Х			
19		Unemployment compensation				^			
20		Social Security/RRB benefits							
21		Other income (Foreign Earned Income Exclus	ion)				Х		Х
24		Reservist buisness expenses	,			Х	÷		
26		Moving Expenses				X			
27		deductible portion of SE Tax	Х			^			
30		Penalty on early withdrawal							
31a		Alimony paid							
32		IRA deduction							
33		Student loan interest deduction							
34		Jury duty paid to employer							
40		Itemized deductions				Х			
47		Foreign tax credit						Х	
48		Child & dependent care credit		Х					Χ
49		Education credit				Χ		Х	
50		Retirement savings credit		Х					Х
51		Child tax credit			Χ				Х
52		Residentail energy credit							
56		Self-Employment Tax	Χ						
62		Estimated payments							
64a		EIC	Χ	Χ		Χ			
65		Additional child tax credit	Х	Х	Χ	Χ			Х
66		Refundable education credit							
67		New home buyers credit							
74		Direct deposit/debit/savings bond					1		
<u> </u>	<u> </u>		<u> </u>				1		

#### Basic Practice Exercises 1-3

#### Exercise 1 – Hudson Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Inforr	nation							
Your First Name	М	l. I.	Last Name			Are yo	u a U.S. (	Citizen?
ROSE			HUDSON				s 🗌 No	
2. Spouse's First Name	М	l. I.	Last Name			Is spor		5. Citizen?
3. Mailing Address 2715 BISHOP CIRCLE	А	Apt#	City Your Cit	y	Sta YS		Code ır ZIP	
4. Contact Information Phone: 618-555-XXXX	Cell Phone:	:		E-mail:				
5. Your Date of Birth 04/16/1988	6. Your Job MANAGER	Title		Are you: 8. Totally	7. Legally and Permanent			s ⊠ No s ⊠ No
9. Spouse's Date of Birth	10. Spouse's	s Job		ls Spouse: 12. Totally	11. Legally I and Permanent		Yes	
13. Can anyone claim you or yo	our spouse on	their	tax return?	☐Yes 区	No Unsure			
Part II. Marital Status and	d Househol	d In	formation					
<ul> <li>1. As of December 31, 2011, v</li> <li>Single</li> <li>Married: Did you live wit</li> <li>Divorced or Legally Sep</li> <li>Widowed: Year of spous</li> </ul>	h your spouse parated: Date o						□No	
List names below of everyor lived outside of your home t list on page 3.	ne who lived in hat you suppo	n you orted	r home in 2011 during 2011. If	(other than additional	n you or spouse space is needed	). Also list d please c	anyone v heck here	who e and
Name (first, last) Do not enter your name or spouse's name below.	Date of Birt (mm/dd/yy		elationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a) (b) (c) (d) (e)						(f)	(g)	(h)
		_						

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E Form **13614-C** (Rev. xx-xxxx)

Basic - Hudson

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

Part III. Income – In 2011, did you (or your spouse) receive:  Yes No Unsure  □ 1. Wages or Salary? (Form W-2) □ 2. Tip Income? □ 3. Scholarships? (Forms W-2, 1098-T) □ 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) □ X □ 5. Refund of state/local income taxes? (Form 1099-G) □ X □ 6. Alimony Income? □ X □ 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC X □ 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
Name   Name
□       X       □       2. Tip Income?         □       X       □       3. Scholarships? (Forms W-2, 1098-T)         X       □       4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)         □       X       □       5. Refund of state/local income taxes? (Form 1099-G)         □       X       □       6. Alimony Income?         □       X       □       7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC         □       X       □       8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
<ul> <li>□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □</li></ul>
<ul> <li>4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> <li>X</li> <li>5. Refund of state/local income taxes? (Form 1099-G)</li> <li>A limony Income?</li> <li>X</li> <li>7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC</li> <li>X</li> <li>8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?</li> </ul>
1099-DIV)  Solid Sefund of state/local income taxes? (Form 1099-G)  6. Alimony Income?  7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments) (Form 1099-MISC Self-Employment)?
<ul> <li>X</li> <li>S. Refund of state/local income taxes? (Form 1099-G)</li> <li>X</li> <li>6. Alimony Income?</li> <li>X</li> <li>7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC</li> <li>X</li> <li>X</li> <li>B. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?</li> </ul>
<ul> <li>X</li> <li>Alimony Income?</li> <li>X</li> <li>Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC</li> <li>X</li> <li>Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?</li> </ul>
<ul> <li>X</li> <li>X</li></ul>
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
(Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-
☐ X ☐ 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
<ul> <li>✓ 11. Unemployment Compensation? (Form 1099-G)</li> <li>✓ 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</li> </ul>
<ul> <li>I 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</li> <li>I 13. Income (or loss) from Rental Property?</li> </ul>
☐ X ☐ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
(Forms W-2 G, 1099-MISC)
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes No Unsure
1. Alimony: If yes, do you have the recipient's SSN? Yes No
2. Contributions to a retirement account?  RA Roth IRA 401K Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
(Form 1098-T)  ✓ 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
<ul> <li>4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> <li>5. Medical expenses (including health insurance premiums)?</li> </ul>
S. Medical expenses (including fleatiff insurance prefittions):      S. Medical expenses (including fleatiff insurance prefittions):      S. Medical expenses (including fleatiff insurance prefittions):
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
Near estate taxes for your name of personal property taxes for your vehicles (norm 1939)     X     8. Charitable contributions?
S. Chandable contributions:
Part V. Life Events – In 2011 Did you (or your spouse):
Yes No Unsure
☐ X ☐ 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
☐ X ☐ 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where?
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
——————————————————————————————————————
☐ X ☐ 10. Attend school as a full time student? (Form 1098-T)
<ul> <li>         ☐ 11. Adopt a child?     </li> <li>         ☐ 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?     </li> </ul>
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
Catalog Number 52121E  Form <b>13614-C</b> (Rev. xx-xxx)

Additional Information and Questions related to the preparation of your return
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 the home? NONE
Are you or a member of your household considered disabled?
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

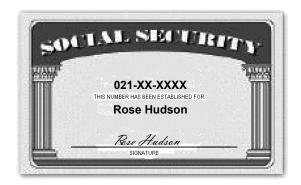
#### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Remember: You are the link between the taxpayer's information and a Confirm each item after reviewing the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is reflects correct tax law application complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No". to the information provided by the taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: 5. Personal and Dependency **Exemptions** are entered correctly on the return. 6. All information shown on source documents and noted in Section A. Yes No 3. Did any of the persons listed in Part II, Question 2 Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: 7. Any Adjustments to Income are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. N/A which ones: Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, **Correct SIDN and EFIN are** Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**



#### Interview Notes - Hudson

- Rose is enrolled as a full time student at the local college. She is in her junior year pursuing a degree in Business Management, for which she has a full scholarship.
- Rose is not married. She moved into her own apartment in March 2011. Her parents supported her until the end of February, and they continue to help her with her bills.
- She worked nights and weekends as a shift manager, and maintained the company's accounting records.
- If there is a refund, she wants it sent to her home. If she owes more taxes, she will pay by check.
- Rose wants to contribute to the Presidential Election Campaign Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	oloyee's social security number 1-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use		e IRS website at rs.gov/efile		
<b>b</b> Employer identification number (EIN)				ges, tips, other compensation		2 Federal income tax withheld		
10-0XXXXXX			\$31	,914.52	\$2,985.75			
c Employer's name, address, and ZIP code	e		<b>3</b> Soc	cial security wages	4 Social security t	ax withheld		
JACK'S STEAKHOUSE			\$31	,914.52	\$1,342.41			
24 Bauer Street			<b>5</b> Me	dicare wages and tips	6 Medicare tax wi	thheld		
San Diego, CA 92109			\$31	,914.52	\$462.76			
			<b>7</b> Soc	cial security tips	8 Allocated tips			
d Control number				9 10 Dependent care				
e Employee's first name and initial Las	t name	Suff.	<b>11</b> No	s for box 12				
Rose Hudson					d e			
2715 Bishop Circle			13 State	utory Retirement Third-party	120			
Your City, State and Zip Code					d e	C o d e		
			14 Other 12c					
					o d e			
					12d			
					d e			
f Employee's address and ZIP code					·			
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS 23-4567899	\$31,914.52	\$287.00						

Wage and Tax Statement

5017

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.

☐ CORRE	CTED (if checked)		
PAYER'S name, street address, city, state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
Peoples Federal Bank			
P.O. Box 54321	1 Interest income	2011	Interest Income
Phoenix, AZ 85026	\$ 21.22		Interest Income
	2 Early withdrawal penalty		
	\$	Form <b>1099-INT</b>	
PAYER'S federal identification number RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	nds and Treas. obligati	ons Copy B
10-1XXXXXX 021-XX-XXXX	\$ 15.00	-	For Recipient
RECIPIENT'S name	4 Federal income tax withheld	5 Investment expenses	s This is important tax
Rose Hudson			information and is being furnished to the Internal
	\$	\$	Revenue Service. If you are required to file a return, a
Street address (including apt. no.)	6 Foreign tax paid	7 Foreign country or U.S.	possession negligence penalty or other
7 Eagle Lane	\$		sanction may be imposed on you if this income is
City, state, and ZIP code	8 Tax-exempt interest	9 Specified private activity be	ond interest taxable and the IRS
Your City, State and ZIP Code	\$	<b> </b> \$	determines that it has not been reported.
Account number (see instructions)	10 Tax-exempt bond CUSIP n	o. (see instructions)	· ·
Form 1099-INT (keep for	or your records)	Department of the T	reasury - Internal Revenue Service

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

Form 13614-C
(Rev. XX-XXXX)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

OMB # 1545-1964

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information									
Your First Name	1	M. I.	Last Name					u a U.S. (	Citizen?
MARY			BERINGER				X Yes		
2. Spouse's First Name	1	M. I.	Last Name						. Citizen?
							Yes	No No	
<ol><li>Mailing Address</li></ol>		Apt#	City			State		Code	
1040 WILSON LANE			Your C	ity		YS	You	ır ZIP	
4. Contact Information Phone: 704-555-XXXX	Cell Phone	e:		E-mail:		A			
5. Your Date of Birth	6. Your Jo	b Title	•	Are you:	7. Legall	-			s 🗵 No
12/26/1953	SALES MA	ANAGI	ER	8. Totally	and Permane	ently D	isable	ed 🗌 Yes	s ⊠ No
9. Spouse's Date of Birth	0. Spouse	s's Job	Title	Is Spouse:	11. Legall and Permane			☐ Yes	
13. Can anyone claim you or you	r spouse or	n their	tax return?	☐ Yes 🗵				<u> </u>	, <u> </u>
Part II. Marital Status and	Househo	old In	formation						
1. As of December 31, 2011, we	ere you?								
Single									
Married: Did you live with	your spous	se dur	ing any part o	f the last six	months of 20°	11? [	Yes	□ No	
			• • •						
☐ Widowed: Year of spouse									
List names below of everyone	who lived	in vou	r home in 201	1 (other than	n vou or spous	se). A	lso list	anvone v	vho
lived outside of your home that									
list on page 3.									
Name (first, last) Do not enter your name or	Date of Bi		elationship to you (e.g. daughter,	Number of months	US Citizen or resident of the		arital tatus	Full- time	Received less than
spouse's name below.	(	,,,	son, mother,	lived in	US, Canada or	·	s of	student	\$3700
			sister, none)	your home in 2011	Mexico in 2011 (yes/no)		/31/11 S/M)	in 2011 (yes/no)	income in 2011
							•	,	(yes/no)
(a)	(b)		(c)	(d)	(e)		(f)	(g)	(h)
COREY JOHNSON	10/30/9	96	SON	12	Y		S	Y	Y
ASIA JOHNSON	2/10/9	5	DAUGHTER	12	Y		S	Y	Y
ANGIE JESSE	6/20/3	4	MOTHER	12	Y		S	N	Υ
BEVERLY CASH	07/16/5	58	FRIEND	8	Y		S	N	Y

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

# Exercise 2 – Beringer Intake and Interview Sheet, page 2 of 4

Sec	Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.									
Pa	rt III.	Incom	e – In 2011, did you (or your spouse) receive:							
	No	Unsure								
×			. Wages or Salary? (Form W-2)							
	×	_	. Tip Income?							
	×		. Scholarships? (Forms W-2, 1098-T)							
	X	∐ 4	. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)							
	×	□ 5	. Refund of state/local income taxes? (Form 1099-G)							
	×	□ 6	. Alimony Income?							
	×	_	. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)							
	×	□ 8	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?							
			(Forms 1099-S, 1099-B)							
	×	<u> </u>	. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)							
	×	10	. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)							
	×	<u> </u>	. Unemployment Compensation? (Form 1099-G)							
×		12	. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)							
	×	13	. Income (or loss) from Rental Property?							
	×	14	. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:							
			(Forms W-2 G, 1099-MISC)							
Pa	rt IV	. Expe	nses – In 2011 Did you (or your spouse) pay:							
Yes	<u>No</u>	<u>Unsure</u>								
	X	1	Alimony: If yes, do you have the recipient's SSN? Yes No							
	×	_ 2	Contributions to a retirement account?   IRA   Roth IRA   401K   Other							
	×	☐ 3	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?							
			(Form 1098-T)							
	×		Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?							
$\times$		_	Medical expenses (including health insurance premiums)?							
	×		. Home mortgage interest? (Form 1098)							
$\times$	Ш		Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)							
	$\times$	_	Charitable contributions?							
Ш	×	<u> </u>	Child/dependent care expenses, such as day-care?							
Pa	rt V.	Life E	vents – In 2011 Did you (or your spouse):							
<u>Yes</u>		<u>Unsure</u>								
	×		Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)							
	$\times$		Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)							
	×		Buy, sell or have a foreclosure of your home? (Form 1099-A)							
	×		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?							
Ш	×		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?							
Ц	×	_	Live in an area that was affected by a natural disaster? If yes, where?							
	×		Receive the First Time Homebuyers Credit in 2008?							
Ш	$\times$		Pay any student loan interest? (Form 1098-E)							
Ш	×	∐ 9.	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?							
	×	☐ 10	. Attend school as a full time student? (Form 1098-T)							
	×	_	. Adopt a child?							
	X		. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?							
Pro			ction Campaign Fund: (If you check a box, your tax or refund will not change.)							
			u, or your spouse if filing jointly, want \$3 to go to this fund \( \subseteq \text{You} \subseteq \text{Spouse} \)							
	Catalog Number 52121E  Catalog Number 52121E  Form <b>13614-C</b> (Rev. xx-xxxx)									

Additional Information and Operations related to the proporation of your return
Additional Information and Questions related to the preparation of your return
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If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE! Thank you for completing this form.
Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.
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Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

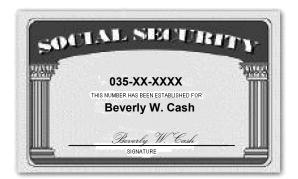
#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing Remember: You are the link between the taxpayer's information and a the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is reflects correct tax law application complete. All questions must be discussed with the taxpayer and all to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which 5. Personal and Dependency **Exemptions** are entered correctly on the return. All information shown on source documents and noted in Section A. Yes No 3. Did any of the persons listed in Part II, Question 2 Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: 7. Any Adjustments to Income are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, **Correct SIDN and EFIN are** Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

Catalog Number 52121E

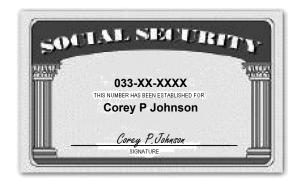
Form **13614-C** (Rev. xx-xxxx)











#### Interview Notes – Beringer

- Mary has two children, Asia and Corey Johnson, who live with her full time. She paid all the household
  expenses and provided all of her children's support. Each child received \$1,785 in Social Security benefits
  which they deposited in their college fund accounts.
- Mary's mother, Angie Jesse, also lives with her full time and Mary provides over half of her support.
   Angie'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.
- Mary does not want to contribute to the Presidential Election Campaign Fund.
- If there is a refund, she wants it sent to her home. If she has a balance due, she will pay by check.
- Mary's ex-husband, Karl Johnson, is deceased and she receives widow's benefits from Social Security and provides you with a Form SSA-1099 benefit statement. Mary had filed for Social Security benefits when Karl died, but payments had been delayed. In 2011, she received payments for 2009 and 2010 in addition to 2011.
- The AGI for Mary and Larry in 2009 was \$34,750, with no social security or tax exempt interest.
- The AGI for Mary and Larry in 2010 was \$35,363, with no social security or tax exempt interest.
- Mary and Larry Beringer's divorce decree was final on 11/07/2011.
- Mary's friend, Beverly Cash, lost her home and moved in with Mary April 18, 2011. She does not have any
  income and is currently looking for work. Mary would like to claim Beverly as a dependent.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	ee's social security number	OMB No. 1545-0008 Safe, accurate, FAST! Use Visit the IRS website at www.irs.gov/efile							
<b>b</b> Employer identification number (EIN)			1 Wag	ges, tips, other compensa	tion	2 Federal income tax withheld			
11-0XXXXXX			\$35	,688.72		\$1,025.90	)		
c Employer's name, address, and ZIP code			<b>3</b> So	cial security wages		4 Social secu	rity tax withheld		
Mount Peace Associates Inc.			\$35	,688.72		\$1,498.93	3		
1409 Mecklenburg Circle			<b>5</b> Me	dicare wages and tips		6 Medicare ta	ax withheld		
Charlotte, NC 28215			\$35	,688.72		\$517.49			
			<b>7</b> So	cial security tips		8 Allocated tip	ps		
d Control number			9			10 Dependent care benefits			
e Employee's first name and initial Last na	me	Suff.	11 Nonqualified plans 12a See instructions for b				ctions for box 12		
Mary Beringer						o d e			
1040 Wilson Lane			13 Statutory Retirement Third-party sick pay 12b						
Your City, State and Zip Code						o d e			
			<b>14</b> Oth	er		12c			
						12d			
f Employee's address and ZIP code						e			
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, et	c. 19	Local income ta	20 Locality name		
YS   34-5789123	\$35,688.72	\$360.00							

Wage and Tax Statement

5011

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.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT									
2011 • PART OF	• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.								
2011 SEE THE I	SEE THE REVERSE FOR MORE INFORMATION.								
Box 1. Name  MARY BERINGE	ER.		eficiary's Social Security Number 31-xx-xxxx						
Box 3. Benefits Paid in 2011 <b>\$24</b> , <b>750</b> .00	Box 4. Benefits Repaid to SSA	A in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$24,750.00						
DESCRIPTION OF AI	MOUNT IN BOX 3	ı	DESCRIPTION OF AMOUNT IN BOX 4						
Paid by check or d	lirect deposit:								
\$24,750									
Medicare Part B pr	emiums deducted								
from your benefits	::								
		Box 6. Volu	intary Federal Income Tax Withholding						
		Box 7. Add	ress						
Total Additions:									
Benefits for 2009:	\$8,250	MARY	BERINGER						
Benefits for 2010:	\$8,250	1040	WILSON LANE						
Benefits for 2011:	\$8,250	Your	City, State and ZIP Code						
		Box 8. Clai	m Number (Use this number if you need to contact SSA.)						
Draft as of May 15, 2011 - Subject to Change									
Form <b>SSA-1099-SM</b> (1-2011)	DO NOT RETURN	THIS FOR	RM TO SSA OR IRS						

Basic - Beringer

#### Exercise 3 – Cunningham Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX) Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Inform	nation									
Your First Name	M. I.		Last Name Are you a U.S							
CHARLOTTE				CUNNINGHAM X Yes No						
2. Spouse's First Name	M. I.		ast Name Is spouse a U.S						5. Citizen?	
ROBERT				NINGHA	M			× Ye		
<ol><li>Mailing Address</li></ol>		Apt#	I	City			State			
1030 COREY WAY				Your City	У		YS	You	ır ZIP	
4. Contact Information Phone: 215-555-XXXX	Cell Pho	ne:			E-mail:		A			
<ol><li>Your Date of Birth</li></ol>	6. Your	Job Tit	le		Are you:	7. Lega	lly Blir	nd	☐ Yes	s 🗵 No
01/21/1963	DENTAL	ASSIS	STANT		8. Totally	and Perman	ently I	Disable	ed 🗌 Yes	s ⊠ No
9. Spouse's Date of Birth	10. Spous	se's Jo	b Title		s Spouse:					s 🗵 No
11/11/1958	DRIVER				12. Totally	and Perman	ently [	Disable	ed 🗌 Yes	s ⊠ No
13. Can anyone claim you or yo	our spouse	on the	ir tax ret	urn?	☐Yes 🗵	No 🗌 Unsui	re			
Part II. Marital Status and	d Househ	old l	nforma	tion						
<ul> <li>1. As of December 31, 2011, v</li> <li>Single</li> <li>Married: Did you live wit</li> <li>Divorced or Legally Sep</li> </ul>	th your spo								s 🗌 No	
Widowed: Year of spou				·		J				
	2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here and list on page 3									
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/d		Relationshi (e.g. dau son, mo sister, n	ighter, other,	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada of Mexico in 201 (yes/no)	e S or 1	Marital Status as of 2/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	)	(c)		(d)	(e)		(f)	(g)	(h)
ANNIE CUNNINGHAM	9/16	/90	DAUGH	HTER	12	Y		S	Υ	Y

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

# Exercise 3 – Cunningham Intake and Interview Sheet, page 2 of 4

Section A. Please complete - check Yes, No or Unsure to all questions below. Please ask if you need help.							
Part III. Income – In 2011, did you (or your spouse) receive:							
Yes No Unsure							
☐ ☒ ☐ 2. Tip Income?							
□ X □ 3. Scholarships? (Forms W-2, 1098-T)							
<ul><li>✓ 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,</li></ul>							
1099-DIV)							
5. Refund of state/local income taxes? (Form 1099-G)							
Self Frank ground for each position for applications and the same self-business (Form 4000 MICC).      Self Frank ground for each position for application of the same self-business (Form 4000 MICC).							
<ul> <li>X</li> <li>Z</li> <li>B. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?</li> </ul>							
(Forms 1099-S, 1099-B)  Substituting Tomas (Such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)							
Solution in the first in the first in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the first in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the first in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation in the state of workers compensation): (1 of its 1099-1x, W-2)      Solution in the state of workers compensation in the state of workers compen							
☐ In the Distributions from Pensions, Affinities, and/or fixe? (Form 1099-R)							
☐ X ☐ 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)							
☐ X ☐ 13. Income (or loss) from Rental Property?							
<ul> <li>X ☐ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: MEDICAL STUDY</li> </ul>							
(Forms W-2 G, 1099-MISC)							
Part IV. Expenses – In 2011 Did you (or your spouse) pay:							
Yes No Unsure							
☐ ☒ ☐ 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No							
☐ ☑ 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?							
(Form 1098-T)							
<ul> <li>4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> </ul>							
<ul><li></li></ul>							
☐ ☒ ☐ 6. Home mortgage interest? (Form 1098)							
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)							
□ 区 □ 8. Charitable contributions?							
9. Child/dependent care expenses, such as day-care?							
Part V. Life Events – In 2011 Did you (or your spouse):							
Yes No Unsure							
<ul> <li>I Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)</li> <li>I Z D 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)</li> </ul>							
<ul> <li>4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?</li> <li>5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?</li> </ul>							
<ul> <li> 6. Live in an area that was affected by a natural disaster? If yes, where?</li> <li> 7. Receive the First Time Homebuyers Credit in 2008?</li> </ul>							
Receive the First Time Homebuyers Cledit in 2008?     S. Pay any student loan interest? (Form 1098-E)							
S. Fay any student loan interest? (Form 1096-E)     S. S. Fay any student loan interest? (Form 1096-E)     S. Pay any student loan interest? (Form 1096-E)     S. Fay any student loan interest? (Form 1096-E)     S. Fay any student loan interest? (Form 1096-E)							
9. Make estimated tax payments of apply last year's return to your 2011 tax? If so now much?							
☐ X ☐ 10. Attend school as a full time student? (Form 1098-T)							
☐ X ☐ 11. Adopt a child?							
☐ X ☐ 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?							
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							
Catalog Number 52121E Form <b>13614-C</b> (Rev. xx-xxxx)							
2							

Basic - Cunningham

Additional Information and Questions related to the preparation of your return								
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 the home? NONE								
Are you or a member of your household considered disabled? $\  \   \square $ Yes $\  \   igota $ No								
If you are due a refund or have a balance due:								
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>								
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>								
If you are due a refund, would you like a direct deposit?								
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?								
If you are due a refund, would you like information on how to split your refund between accounts?								
If you have a balance due, would you like to make a payment directly from your bank account?								
Additional comments:								
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.								

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

#### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

Section B. Fo	or Certified Volunteer Preparer Completion		Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all uses should be changed to "Yes" or "No".		Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	tion 2		1. Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2		complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?		Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.	
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>		4. Filing Status is correctly determined.
	ones:		Personal and Dependency     Exemptions are entered correctly     on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? <b>If yes</b> ,		All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:		Any <b>Adjustments to Income</b> are correctly reported.
□Yes □ No	Did the taxpayer provide more than half the support		Standard, Additional or Itemized     Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? <b>If yes,</b> which ones:		All credits are correctly reported.
		_	Withholding shown on Forms     W-2, 1099 and Estimated Tax     Payments are correctly reported.
☐ Yes ☐ No	<ol> <li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>		All tax law issues above have been addressed and necessary changes have been made.
Reminders			☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, ncome <i>Tax</i> in making tax law determinations.		Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:		

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)





#### Interview Notes - Cunningham

- Charlotte has not lived with her husband since October 2011, and he will not agree to file jointly with her. Her husband's name is Robert Cunningham (SSN 043-XX-XXXX).
- Charlotte has one daughter, Annie, who is a full time sophomore student at a private university. Annie
  received a full scholarship and grant to cover all of her college expenses.
- Charlotte provided all of Annie's support during the last year. Robert has agreed to pay Charlotte \$1,200 in child support until Annie graduates college. Charlotte received \$2,400 in child support payments for 2011.
- · Robert has already submitted his tax return, and he did not itemize deductions for this filing year.
- Charlotte will take care of any amount due by check and wants any refund sent to her home address.
- She does not want to contribute to the Presidential Election Campaign Fund.
- Charlotte participated in a medical study and recieved \$1,000.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

CORRECTED (if checked)									
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1	Rents	OM	IB No. 1545-0115				
PARKS MEDICAL CENTE	R								
Testing & Development		\$		2011			Miscellaneous		
		2	Royalties				Income		
1200 Carolina Drive		١.		_	4000 14100				
Gastonia, NC 28054		\$	011	_	m 1099-MISC				
		3	Other income 1,000.00	4	Federal income tax v	vithheld	Copy B		
		\$	1,000.00	\$			For Recipient		
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care	payments			
12-2XXXXXX	041-XX-XXXX	\$		\$					
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in dividends or interest	n lieu of	This is important tax		
Charlotte Cunningham					uividends of interest		information and is being furnished to		
		\$		\$			the Internal Revenue		
Street address (including apt. no.)		9	Payer made direct sales of \$5.000 or more of consumer	10	Crop insurance pro	oceeds	Service. If you are required to file a		
1030 Corey Way			products to a buyer (recipient) for resale ►	\$			return, a negligence penalty or other sanction may be		
City, state, and ZIP code		11		12			imposed on you if		
Your City, State and ZIP	Code						this income is taxable and the IRS		
Account number (see instructions)			Excess golden parachute payments	14	Gross proceeds pa an attorney	aid to	determines that it has not been		
		\$		\$			reported.		
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state	e no.	18 State income		
		\$		ļ			\$		
<u></u> \$	\$	\$					\$		
Form 1099-MISC	(keep	for y	our records)	De	epartment of the Tre	easury -	Internal Revenue Service		

	a Employee's social security number  041-XX-XXXX  OMB No. 1545-0008  Safe, accurate, FAST! Use  Visit the IRS  www.irs.gov.								
<b>b</b> Employer identification number (E	EIN)			ges, tips, other compensation	2 Federal income	2 Federal income tax withheld			
12-0XXXXXX			\$42	2,372.26	\$4,275.00				
c Employer's name, address, and 2	ZIP code	<b>3</b> So	cial security wages	4 Social security	tax withheld				
SMILES R' US			3,772.26	\$1,838.43					
416 Christian Court			<b>5</b> Me	dicare wages and tips	6 Medicare tax w	ithheld			
Philadelphia, PA 19119	)			3,772.26	\$634.70				
			<b>7</b> So	cial security tips	8 Allocated tips	8 Allocated tips			
d Control number			9		10 Dependent car	e benefits			
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a See instruction	ns for box 12			
Charlotte Cunningham			D \$1,400.00						
1030 Corey Way			13 Statutory Retirement Third-party sick pay C						
Your City, State and Zip	o Code								
,			<b>14</b> Oth	er	12c				
					d e				
					12d				
f Employee's address and ZIP code	_				d e				
15 State Employer's state ID num		17 State incom	o tay	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
YS   76-887684	" " " " " " " " " " " " " " " " " " "	\$1.294.00		Local wages, tips, etc.	19 Local income tax	20 Locality Harrie			
13   70-007004	\$42,372.26	φ1,294.00	) 	 					
Wage and Tax Statement  Department of the Treasury—Internal Revenue Service									
Form <b>II — Statemer</b> Copy B—To Be Filed With Emp	_		•						
	ed to the Internal Revenue Service								

	☐ CORRECTED (if checked)									
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112							
Asia Financial Bank										
1200 Tenth Street		1 Interest income	2011	Interest Income						
Hartford, CT 06101		\$ 121.58								
		2 Early withdrawal penalty								
		\$	Form <b>1099-INT</b>							
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bor	nds and Treas. obligation	ons	Copy B					
12-1XXXXXX	041-XX-XXXX	\$			For Recipient					
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	5	This is important tax information and is being					
Charlotte Cunningham		40.00			furnished to the Internal					
		\$ 12.36	\$		renue Service. If you are equired to file a return, a					
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession neg	ligence penalty or other					
2011 Livingstone Avenue		\$			anction may be imposed on you if this income is					
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bo	ond interest	taxable and the IRS etermines that it has not					
Your City, State and ZIP C	ode	\$	\$	u de	been reported.					
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)								
Form <b>1099-INT</b>	(keep	for your records)	Department of the Ti	reasury - Inte	rnal Revenue Service					

#### Exercise 4 – Clark Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX) Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Inform	ation										
Your First Name		M. I.	Last Name								
WINDSOR		C	CLARK								
2. Spouse's First Name		M. I.	Last Name								
TEENA		S	STEPHENS				× Yes	No_			
Mailing Address     11093 BRANDON WAY		Apt#	City Your C	ity		State YS	100	Code ır ZIP			
4. Contact Information Phone: 704-555-XXXX	Cell Phor	ne:		E-mail:		A					
5. Your Date of Birth 12/30/1971	6. Your J SUPERVI		е	Are you: 8. Totally	7. Lega and Perman				No × No		
9. Spouse's Date of Birth 12/14/1973	10. Spous OFFICE A			Is Spouse: 12. Totally	11. Lega and Perman				No No		
13. Can anyone claim you or yo	ur spouse o	on thei	ir tax return?	☐ Yes 🗵	No Unsu	e					
Part II. Marital Status and	Househ	old lr	nformation						,		
1. As of December 31, 2011, were you?  ☐ Single  ☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☒ Yes ☐ No  ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement:											
<ul> <li>Widowed: Year of spouse's death:</li></ul>											
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/dd		Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada of Mexico in 201 (yes/no)	s S r a 1 12	larital tatus as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)		
(a)	(b)		(c)	(d)	(e)		(f)	(g)	(h)		
TORI CLARK	2/10/9	98	DAUGHTER	12	Y		S	Y	Y		
CARENA CLARK 7/24/			DAUGHTER	12	Y		S	N	Y		

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

# Exercise 4 – Clark Intake and Interview Sheet, page 2 of 4

Section A. Please complete - check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes No Unsure
☐ ☒ ☐ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:(Forms W-2 G, 1099-MISC)
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes       No       Unsure         □       □       1. Alimony: If yes, do you have the recipient's SSN? □ Yes □ No         □       □       2. Contributions to a retirement account? □ IRA □ Roth IRA ☑ 401K □ Other         □       □       3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
(Form 1098-T)
Part V. Life Events – In 2011 Did you (or your spouse):
Yes       No       Unsure         □       □       1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)         □       □       2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)         □       □       3. Buy, sell or have a foreclosure of your home? (Form 1099-A)         □       □       □
<ul> <li>☑ I0. Attend school as a full time student? (Form 1098-T)</li> <li>☑ I1. Adopt a child?</li> <li>☑ I2. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?</li> </ul>
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  Catalog Number 52121F  Form 13614-C (Rev. xx-xxxx)

Additional Information and Questions related to the preparation of your return
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 the home? NONE
Are you or a member of your household considered disabled? ☐ Yes ☒ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

#### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

Section B. F	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All q "Unsure" respo	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No".  **Idea by Certified Volunteer only if persons are listed**	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		Sections A & B of this form are complete.
Office in perso	ons are listed in Fart ii Question 2	2. Taxpayer's identity, address
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	and <b>phone numbers</b> were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	Personal and Dependency     Exemptions are entered correctly     on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,	All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □ No	Did the taxpayer provide more than half the support	8. Standard, Additional or Itemized Deductions are correct.
☐ N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All c <b>redits</b> are correctly reported.
		10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
☐ Yes ☐ No	<ol> <li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	on 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Income Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalaa Numbar	- E0101E	Form 13611 C (Day VV VVVV)

Catalog Number 52121E









#### Interview Notes - Clark

- Windsor and Teena were married on June 9, 2010. Windsor has one daughter from his previous marriage.
- Windsor's daughter, Tori, lived with him for the entire year. Tori's mother provided half of her support but will not claim Tori as a dependent on her tax return.
- Teena Clark, whose maiden name is Stephens, tells you she has not notified the Social Security
  Administration of her name change. (You should suggest that she contact the Social Security
  Administration to correct her name to match her social security number. This will prevent delays in
  processing the return and issuing refunds. It also safeguards any future social security benefits.)
- If there is a refund, the Clarks want it sent to their home. If they owe more taxes, they will pay by check.
- Neither wants to contribute to the Presidential Election Campaign Fund.
- The Clarks' correct street address is 110 Brandon Avenue.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

Basic - Clark

	a Employee's so	cial security number	OMB No. 1545	-0008	Safe, accurate, FAST! Use	(RS)	-file		e IRS website at s.gov/efile
<b>b</b> Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld					
13-0XXXXXX		\$20,187.37		\$3,562.97					
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld				
MARC TECKTRONICS			\$21,087.37		\$885.67				
P.O. Box 1105				5 Medicare wages and tips		6 Medicare tax withheld			
Charleston, SC 29403		\$21,087.37		\$305.77					
		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.		11 Nonqualified plans		12a See instructions for box 12		s for box 12			
Windsor C. Clark				D \$900.00		00			
3707 Minute Way		13 Statutory Retirement Third-party sick pay		12b					
Your City, State and Zip Code			<b>√</b>		o d e				
			14 Other		12c				
							o d e		
						12d			
						d e			
f Employee's address and ZIP co			_						
15 State Employer's state ID nu		State wages, tips, etc.	17 State incom	e tax	18 Local wages,	tips, etc.	19 Local in	come tax	20 Locality nam
YS   05-1881172	\$2	20,187.37	\$423.00						
1									
W-2 Wage a		_	2011	_	De	partment of	the Treasu	ıry-Interna	Revenue Servic
orm — Statellie			. – – т	J					
opy B—To Be Filed With En	nployee's FEDER	AL Tax Return.							

	a Employee's social security number 052-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		ne IRS website at rs.gov/efile		
<b>b</b> Employer identification number (EIN)			1 Wag	ges, tips, other compensation	2 Federal income	2 Federal income tax withheld		
13-1XXXXXX			\$33,959.24		\$1,560.25			
Employer's name, address, and	ZIP code		3 Social security wages		4 Social security tax withheld			
G.K. Associates, Inc.			\$33,959.24		\$1,426.08			
618 Moss Lane			5 Medicare wages and tips		6 Medicare tax withheld			
Statesville, NC 28677			\$33,959.24		\$492.34	\$492.34		
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial Last name Suf			11 Nonqualified plans		12a See instructions for box 12			
eena Clark					o d e			
110 Brandon Avenue			13 Statutory Retirement Third-party employee plan Sick pay					
Your City, State and Zip Code					d e			
			<b>14</b> Oth	er	12c			
					d			
					12d			
Employee's address and ZIP cod	le				d			
5 State Employer's state ID nun	nber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS   05-24567812	\$33,959.24	\$779.00						
Wage an Stateme	d Tax	2011		Department	of the Treasury-Interna	I Revenue Service		
opy B-To Be Filed With Em	ployee's FEDERAL Tax Return.							
is information is being furnish	ed to the Internal Revenue Service.							

	☐ CORREC	CTED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110		
ASP UNITED BANK 11000 Cypress Blvd. Philadelphia, PA 19102		\$ 187.00  1b Qualified dividends  \$	20 <b>11</b>	ı	Dividends and Distributions
		2a Total capital gain distr.	2b Unrecap. Sec. 125	50 gain	Copy B
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%)	gain gain	To recopient
13-2XXXXXX	052-XX-XXXX	\$	\$		
RECIPIENT'S name		3 Nondividend distributions \$	4 Federal income tax \$ 19.00	withheld	This is important tax information and is
Teena Clark			5 Investment expense \$	es	being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	oossession	required to file a
110 Brandon Way		\$			return, a negligence penalty or other sanction may be
City, state, and ZIP code		8 Cash liquidation distributions	9 Noncash liquidation dis	tributions	imposed on you if this income is taxable
Your City, State and ZIP C	Code	\$	\$		and the IRS
Account number (see instructions)					determines that it has not been reported.
		1			
Form <b>1099-DIV</b>	(keep for your recor	rds)	Department of the T	reasury -	Internal Revenue Service

	COR	RECTED	(if checked)			
PAYER'S name, street address, city,			s RTN (optional)	OMB No. 1545-0112		
P & A Financial Corporation	n					
124 E. Main Street		1 Inte	erest income	2011	1	
Cherryville, NC 28021		\$	217.00		inte	rest Income
		2 Ear	ly withdrawal penalty			
		\$		Form 1099-INT		
PAYER'S federal identification number	RECIPIENT'S identification number	ber 3 Inte	erest on U.S. Savings Bor	nds and Treas. obligation	ons	Copy B
13-3XXXXXX	051-XX-XXXX	\$				For Recipient
RECIPIENT'S name		4 Fed	leral income tax withheld	5 Investment expenses	3	This is important tax information and is being
Windsor C. Clark						furnished to the Internal
		\$		\$		Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		6 For	eign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other
110 Brandon Way		\$				sanction may be imposed on you if this income is
City, state, and ZIP code		<b>8</b> Ta	x-exempt interest	9 Specified private activity bo	ond interest	taxable and the IRS determines that it has not
Your City, State and ZIP C	ode	\$		\$		been reported.
Account number (see instructions)		<b>10</b> Ta	x-exempt bond CUSIP no	o. (see instructions)		
Form 1099-INT	(kee	ep for you	ır records)	Department of the T	reasury -	Internal Revenue Service

		CTED (if	checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployn	nent compensation	OMB	No. 1545-0120	1	
Employment Security Com 701 W. Monroe Street Columbia, SC 29201	mission	Φ ′	250.00		2011		Certain Government Payments
Coldinbia, CC 20201			redits, or offsets				i dyincints
		\$		For	m <b>1099-G</b>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Fede	eral income tax wit	thheld	Copy B
13-4XXXXXX	051-XX-XXXX			\$			For Recipient
RECIPIENT'S name		5 ATAA/RTAA	payments	6 Tax	able grants		This is important tax
Windsor Clark							information and is
		\$		\$			being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	e payments		hecked, box 2 is	;	Service. If you are required to file a return,
110 Brandon Way		\$		inco	de or business ome	•	a negligence penalty or
City, state, and ZIP code		9 Market ga	in				other sanction may be imposed on you if this
Your City, State and ZIP C	Code	\$					income is taxable and
Account number (see instructions)		10a State	10b State identifica	ation no.	11 State income ta	ax withheld	the IRS determines that it has not been
					\$		reported.
Form <b>1099-G</b>	(keep f	or your rec	ords)	Dep	artment of the T	reasury -	Internal Revenue Service

Basic - Clark 33

# **Basic Supplemental Exercise 1**

1. Continue Exercise 1 (Hudson) received this Form W-2 after filing her 2011 tax return. Therefore, a Form 1040X must be prepared. Refer to *Publication 4012* for instructions on completing a Form 1040X when using electronic tax preparation software.

	a Employee's social security number 021-XX-XXXX	OMB No. 1545	5-0008	Safe, accurate, FAST! Use		e IRS website at rs.gov/efile
<b>b</b> Employer identification number	r (EIN)		1 Wag	ges, tips, other compensation	2 Federal income	tax withheld
10-2XXXXXX			\$24	5.25	\$10.50	
c Employer's name, address, an	d ZIP code		<b>3</b> So	cial security wages	4 Social security t	ax withheld
SISTERS' CAFE			\$24	5.25	\$10.29	
1409 N. Allen Street, Ap	ot. 200		5 Me	dicare wages and tips	6 Medicare tax wi	thheld
Charlotte, NC 28216			\$24	5.25	\$3.56	
,			7 Soc	cial security tips	8 Allocated tips	
					\$60.00	
d Control number		9		10 Dependent care	benefits	
e Employee's first name and init	ial Last name	Suff.	<b>11</b> No	nqualified plans	12a See instructions	s for box 12
709 E. 24th Street Your City, State and Zip C  f Employee's address and ZIP c			13 Statemp	loyee plan sick pay	/ 12b	
15 State Employer's state ID nu		17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS   76-245433	\$245.25	\$15.80				
wage a Statem	_	 2011		Department	of the Treasury—Internal	Revenue Servic

# **Basic Comprehensive Problem**

# Problem A – Scott Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

					' '				
Part I. Your Personal Inform	nation								
Your First Name		M. I.	Last Name					u <u>a U</u> .S. (	Citizen?
QUINCY		С	SCOTT					. □ No	
<ol><li>Spouse's First Name</li></ol>		M. I.	Last Name						. Citizen?
ALMA		V	SCOTT				≺ Yes	☐ No	
<ol><li>Mailing Address</li></ol>		Apt#	'			State		Code	
609 PINE WAY			Your Cit	у		YS	You	r ZIP	
4. Contact Information Phone: 302-555-XXXX	Cell Phon	ne:		E-mail:		A			
<ol><li>Your Date of Birth</li></ol>	6. Your J	ob Titl	е	Are you:	7. Lega	lly Blind	t		s ⊠ No
08/15/1955	MACHINE	OPE	RATOR	8. Totally	and Perman	ently D	isable	d 🗌 Yes	× No
9. Spouse's Date of Birth	10. Spouse	e's Jol	b Title	Is Spouse:	- 3			_	x No
01/11/1956	SCHOOL	COU	NSELOR	12. Totally	and Perman	ently Di	sable	d 🗌 Yes	x No
13. Can anyone claim you or yo	our spouse o	on thei	ir tax return?	☐ Yes 🗵	No 🗌 Unsur	e			
Part II. Marital Status and	l Househ	old lr	nformation						
☐ Single ☐ Married: Did you live wit ☐ Divorced or Legally Sep	arated: Date							□No	
Widowed: Year of spous	se's death:								
2. List names below of everyor lived outside of your home to list on page 3.									
Name (first, last) Do not enter your name or spouse's name below.	Date of I (mm/dd		Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada o Mexico in 201 (yes/no)	Star as	arital atus s of 31/11 /M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(c)	(d)	(e)	(	(f)	(g)	(h)
CHRISTIAN M. PETERSON	4/16/0	04 (	GRANDCHILD	12	Y	;	S	Υ	Υ
BEVERLY SCOTT	3/28/8	88	DAUGHTER	12	Y		S	Υ	Υ
MARC VASQUEZ	11/6/5	59	BROTHER	10	Y	;	s	N	Υ
				l					

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E Form **13614-C** (Rev. xx-xxxx)

Basic - Scott 35

Sec	tion /	A. Pleas	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Pai	t III.	Incom	e – In 2011, did you (or your spouse) receive:
Yes	No	Unsure	
$\boxtimes$		_	. Wages or Salary? (Form W-2)
	X		. Tip Income?
	×	_	Scholarships? (Forms W-2, 1098-T)
×		4	. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	×		Refund of state/local income taxes? (Form 1099-G)
	×		Alimony Income?
	X	_	Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
	×	□ 8	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
	×		(Forms 1099-S, 1099-B)  Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
	×		Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
×			. Unemployment Compensation? (Form 1099-G)
	×		Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
H	X	_	Income (or loss) from Rental Property?
$\overline{\mathbf{x}}$	Ä		Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: GAMBLING
			(Forms W-2 G, 1099-MISC)
Pai	t IV	Expe	nses – In 2011 Did you (or your spouse) pay:
		Unsure	
$\overline{\Box}$	$\overline{\mathbf{X}}$		. Alimony: If yes, do you have the recipient's SSN? Yes No
$\overline{\mathbf{x}}$	П		. Contributions to a retirement account?   IRA   Roth IRA   401K   Other
П	×		Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
_			(Form 1098-T)
	$\times$	<u> </u>	. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
X		<u> </u>	. Medical expenses (including health insurance premiums)?
	$\times$	□ 6	. Home mortgage interest? (Form 1098)
		□ 7	. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
X		_	. Charitable contributions?
$\times$		<u> </u>	. Child/dependent care expenses, such as day-care?
Pai	τV.	Life E	vents – In 2011 Did you (or your spouse):
Yes	<u>No</u>	<u>Unsure</u>	
	×	1	Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
	×	_ 2	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
	×	☐ 3	Buy, sell or have a foreclosure of your home? (Form 1099-A)
	×	□ 4	Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	×	<u> </u>	Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
	$\times$	☐ 6	Live in an area that was affected by a natural disaster? If yes, where?
	$\times$	_ 7	Receive the First Time Homebuyers Credit in 2008?
	$\times$	8	Pay any student loan interest? (Form 1098-E)
	X	<u> </u>	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
	×	☐ 10	Attend school as a full time student? (Form 1098-T)
$\Box$	X		Adopt a child?
	×		File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
Pre	sider	ntial Ele	ction Campaign Fund: (If you check a box, your tax or refund will not change.)
			u, or your spouse if filing jointly, want \$3 to go to this fund 🗵 You 🗌 Spouse
Cata	alog I	Number	52121E Form <b>13614-C</b> (Rev. xx-xxxx)

Additional Information and Questions related to the preparation of your return
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 the home? <u>SPANISH</u>
Are you or a member of your household considered disabled? 🗵 Yes 🗌 No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

## **Paperwork Reduction Act Notice**

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Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All qu "Unsure" respo	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No".	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
Must be comp in Part II Ques	leted by Certified Volunteer only if persons are listed stion 2	1. Sections A & B of this form are
Check if perso	ons are listed in Part II Question 2	complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	Personal and Dependency     Exemptions are entered correctly     on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □ No	Did the taxpayer provide more than half the support	8. Standard, Additional or Itemized Deductions are correct.
☐ N/A	for each of the persons in Part II, Question 2? <b>If yes,</b> which ones:	9. All c <b>redits</b> are correctly reported.
		10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
☐ Yes ☐ No	<ol> <li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
<u>Reminders</u>		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	on 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Income Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
		5 40044 O /D

Catalog Number 52121E

#### **Interview Notes – Scott**

- Beverly is a junior at a local college. She attends college full time and received a full scholarship. Beverly
  and her son, Christian M. Peterson, lived with her parents full time. Quincy and Alma indicated that they
  paid for day care for Christian while they both worked.
- · Quincy wants to contribute to the Presidential Election Campaign Fund but Alma does not.
- Marc, Alma's brother, who is permanently and totally disabled, moved in with them in March 2011 after their parents died in February 2011. Marc does not provide more than half of his support.
- If they receive a refund, they want to purchase \$3,500 in savings bonds and deposit the remainder into their checking account. If they owe money, they want the IRS to take it directly from their checking account.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.











Basic - Scott 39

# Line 7—Wages

	a Employee's social security number 011-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use	≁file		ie IRS website at rs.gov/efile
<b>b</b> Employer identification number (E	IN)		1 Wag	es, tips, other compensation	2 Fed	eral income	tax withheld
14-0XXXXXX	\$10,	276.32	\$1,2	283.00			
c Employer's name, address, and Z	3 Soc	ial security wages	4 Soc	ial security t	ax withheld		
LP Waste Management			\$10,	907.07	\$45	8.10	
1 Lincoln Plaza, Suite 3B			5 Med	licare wages and tips	6 Med	dicare tax wi	thheld
Wilmington, DE 19850			\$10,	907.07	\$15	8.15	
			7 Soc	ial security tips	8 Allo	cated tips	
d Control number	9		10 Dep	10 Dependent care benefits			
e Employee's first name and initial	Last name	Suff.	<b>11</b> Non	qualified plans	12a See instructions for box 12		s for box 12
Quincy C. Scott					i D	\$630.	75
609 Pine Way			13 Statut emplo	oyee plan sick pay	C		
Your City, State and Zip C	ode				o d e		
			14 Othe	er	12c		
					o d e		
					12d	1	
					o d e		
f Employee's address and ZIP code							
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local in	ncome tax	20 Locality name
YS 72-300987	\$10,276.32	\$1,416.00					
W-2 Wage and Statemen	Tax –	2011	 ]	Department	of the Treas	ury—Interna	l Revenue Service
Copy B—To Be Filed With Empl This information is being furnishe	loyee's FEDERAL Tax Return. d to the Internal Revenue Service.						

	a Employee's social security number 012-XX-XXXX	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	≁file		ne IRS website at rs.gov/efile	
<b>b</b> Employer identification number (E	IN)		1 Wa	ges, tips, other compensation	2 Feder	al income	tax withheld	
14-1XXXXXX			\$19	,976.25	\$2,92	8.25		
c Employer's name, address, and Z	IP code		<b>3</b> So	cial security wages	4 Socia	I security t	tax withheld	
Davis Young School Distr	ict		\$19	,976.25	\$839	.00		
4816 Ridge Avenue			<b>5</b> Me	dicare wages and tips	6 Medi	care tax w	ithheld	
Philadelphia, PA 19141				,976.25	\$289	.66		
			7 So	cial security tips	8 Alloca	ated tips		
d Control number					10 Depe	10 Dependent care benefits		
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans		instruction	s for box 12	
Alma Scott			13 Stat	utory Retirement Third-party	C o d e			
609 Summers Lane			emp	loyee <u>plan</u> sick pay	12b	1		
Your City, State and Zip C	ode		14 Oth		12c			
			14 001	ы	C			
			Sic	k pay \$7,890	12d			
					c			
f Employee's address and ZIP code	•				o d e			
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name	
YS   89-8795234	\$19,857.00	\$834.00						
W-2 Wage and Statemen	ITax –	2011	1	Department of	of the Treasur	y—Interna	l Revenue Service	
Copy B—To Be Filed With Emp								

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

## Line 8a—Interest

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112			
P & A Financial						
124 E. Main Street		1 Interest income 465.89	2011	Intere	st Income	
Cherryville, NC 28021		\$		Interest income		
• •		2 Early withdrawal penalty				
		\$ 45.63	Form <b>1099-INT</b>			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	onds and Treas. obligation	ons	Copy B	
13-3XXXXXX	011-XX-XXXX	\$	-		For Recipient	
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		This is important tax	
Quincy C. Scott					information and is being furnished to the Interna	
•		\$	\$		renue Service. If you are equired to file a return, a	
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession neg	ligence penalty or other	
607 Oak Street		\$		Sa	anction may be imposed on you if this income is	
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bo		taxable and the IRS	
Your City, State and ZIP Code		\$	<b> </b> \$		etermines that it has not been reported	
Account number (see instructions)		10 Tax-exempt bond CUSIP r	no. (see instructions)		•••	

# Line 19—Unemployment Compensation

PAYER'S name, street address, city,		CTED (if o	checked)	OMB N	lo. 1545-0120			
Employment Security Commission P.O. Box 401			,000.00 ocal income tax redits, or offsets	21	<b>011</b>		Certain Government Payments	
		\$		Form	1099-G			
PAYER'S federal identification number 14-3XXXXXX	RECIPIENT'S identification number 011-XX-XXXX	3 Box 2 amount is for tax year		Federal income tax withheld 1,200.00			Copy B For Recipient	
RECIPIENT'S name Quicy C. Scott		5 ATAA/RTAA payments		6 Taxable grants		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		
		\$						
Street address (including apt. no.) 609 Pine Way		7 Agriculture payments		8 If checked, box 2 is trade or business income				
City, state, and ZIP code Your City, State and ZIP Code		9 Market gain					other sanction may be imposed on you if this income is taxable and	
Account number (see instructions)		10a State	10a State 10b State identific		cation no. 11 State income tax withheld			
Form <b>1099-G</b>	(keep f	or your rec	ords)	Depar	rtment of the Ti	reasury -	Internal Revenue Service	

Refund Monitor – Refund (Balance Due): \$\_\_\_\_

Basic - Scott

#### Line 21—Other Income

Under penalties of perjury, I declare that, to the best of my knowledge and be correctly identify me as the recipient of this payment and any payments from ide signature • Quincy C. Scott  Form W-2G	ntical wagers, and that no other person is e	entitled to any part of these payments. ate ► 10/30/2011	federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return. reasury - Internal Revenue Service	
Your City, State and ZIP Code	13 State/Payer's state identification no. 14-4XXXXXX	14 State income tax withheld \$65.00	Report this income on your	
609 Pine Way	11 First I.D.	12 Second I.D.	the Internal Revenue Service.	
WINNER'S name, address (including apt. no.), and ZIP code  Quincy C. Scott	9 Winner's taxpayer identification no. 011-XX-XXXX	10 Window	This information is being furnished to	
14-4XXXXXX 336-555-XXXX	7 Winnings from identical wagers	8 Cashier	Winnings	
Lincolnton, NC 28092	5 Transaction	6 Race	Certaii Gambline	
SeaBolt Casino 21 Ace Lane	3 Type of wager Slots	4 Date won 10/30/2011	Form W-2G	
PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings \$5,000.00	2 Federal income tax withheld \$600.00	OMB No. 1545-0238	
	CORRECTED (if checked	/		

Quincy's favorite hobby is playing the slot machines at the local casino. In addition to his winnings, Quincy had \$2,500 in losses. Alma purchased \$100 in lottery tickets and won \$14 December 23, 2011.

Refund Monitor – Refund (Balance Due): \$

## Line 48—Credit for Child and Dependent Care Expenses

Quincy and Alma paid Geraldine's Day Care Center \$3,380 to watch Christian after school each day. The center's address is 128 Wilson Lane, Your City, State, and ZIP Code. Its employer identification number (EIN) is 14-5XXXXXX

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

#### Line 50—Retirement Savings Contribution Credit, Form 8880

Quincy contributed to a retirement plan at work. Quincy and Alma were not full time students and they did not receive a distribution from their retirement plan. Check to see if they qualify for this credit, and if so, complete the questions on Form 8880.

#### Line 64a—Earned Income Credit (EIC)

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

Refund Monitor – Refund (Balance Due): \$

## Line 74a—Amount You Want Refunded to You

Quincy and Colby would like to use part of their refund to purchase \$3500 in savings bond and direct deposit the remainder into their checking account. (See the check for their bank routing and account numbers.)

Refund deposit into checking account: \$\_\_\_\_\_

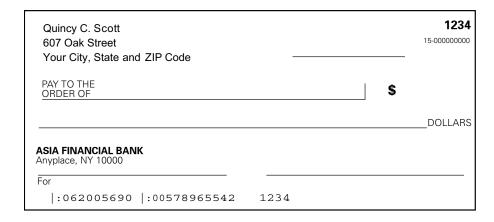
Refund used to purchase savings bonds: \$3,500 in their grandson's name

\$\_\_\_\_

# **Signature Line**

Quincy and Alma want to use the Practitioner PIN program to sign their return. Quincy and Alma sign authorization Form 8879, giving you, the preparer, permission to enter PINs for them. Enter 34560 for Quincy and 12987 for Alma.

Complete Section C of Form 13614-C Interview and Intake Sheet.



## Intermediate Practice Exercises 5-8

# Exercise 5 - Washington Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Inform	nation								
Your First Name		M. I.	Last Na	Last Name Are you					Citizen?
MAURICE		Α	WASHI	WASHINGTON ⊠ Yes □ No					
2. Spouse's First Name		M. I.	Last Na	me			ls spou	use a U.S	. Citizen?
							Yes	S 🗌 No	
3. Mailing Address	ailing Address Apt# City						Zip	Code	
516 Fremont Rd.	Fremont Rd. Your City YS Your ZIP Code							de	
4. Contact Information Phone: 813-555-XXXX	Cell Phor	ne:		E-m	ail:	A			
5. Your Date of Birth	6. Your J	ob Title	•	Are yo	u: 7. Lega	ally Blin	d	☐ Yes	s 🗵 No
04/20/1970	Computer	Techn	ician	8. Tota	ally and Permar	ently D	isable	d 🗌 Yes	s ⊠ No
9. Spouse's Date of Birth	10. Spous	e's Job	Title	Is Spou	se: 11. Lega ally and Perman	,		☐ Yes	=
13. Can anyone claim you or you	ur spouse o	on their	tax retur		X No ☐ Unsu				
Part II. Marital Status and	Househ	old In	formati	ion					
<ul><li>X Single</li><li>☐ Married: Did you live with</li><li>☐ Divorced or Legally Sepa</li></ul>	<ul> <li>1. As of December 31, 2011, were you?</li> <li></li></ul>								
Widowed: Year of spous	e's death:								
<ol><li>List names below of everyon lived outside of your home th list on page 3.</li></ol>									
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/dd		elationship (e.g. daugh son, moth sister, nor	nter, of mont lived in ne) your hou in 201	resident of th US, Canada Mexico in 20' (yes/no)	le S or a 11 12	arital tatus as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(c)	(d)	(e)		(f)	(g)	(h)

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

# Exercise 5 – Washington Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes       No       Unsure         X       1       Wages or Salary? (Form W-2)         X       2       Tip Income?         X       3       Scholarships? (Forms W-2, 1098-T)         X       4       Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)         X       5       Refund of state/local income taxes? (Form 1099-G)
S. Return of state/local income taxes? (Form 1099-8)  S. Return of state/local income taxes? (Form 1099-8)  S. Return of state/local income taxes? (Form 1099-8)  6. Alimony Income?  7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)  S. Return of state/local income taxes? (Form 1099-8)  8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?  (Forms 1099-S, 1099-B)
□       ■       9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)         □       ■       10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)         □       ■       11. Unemployment Compensation? (Form 1099-G)         □       ■       12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)         □       ■       13. Income (or loss) from Rental Property?         □       ■       14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes       No       Unsure         □       1. Alimony: If yes, do you have the recipient's SSN? □ Yes □ No         □       2. Contributions to a retirement account? □ IRA □ Roth IRA □ 401K ☒ Other         □       3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)         □       4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?         □       X         □       5. Medical expenses (including health insurance premiums)?         □       X         □       6. Home mortgage interest? (Form 1098)         □       X         □       7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)         □       X         □       8. Charitable contributions?         □       X         □       9. Child/dependent care expenses, such as day-care?
Part V. Life Events – In 2011 Did you (or your spouse):
Yes No Unsure  ☐ X ☐ 1. Have a Health Savings Account? (Form 5498-SA)  ☐ X ☐ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?  (Forms 1099-C, 1099-A)
□       X       □       3. Buy, sell or have a foreclosure of your home?         □       X       □       4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?         □       X       □       5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?         □       X       □       6. Live in an area that was affected by a natural disaster? If yes, where?         □       X       □       7. Receive the First Time Homebuyers Credit in 2008?         □       X       □       8. Pay any student loan interest? (Form 1098-E)         □       X       □       9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?         □       X       □       10. Attend school as a full time student? (Form 1098-T)         □       X       □       11. Adopt a child?         □       X       □       12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
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  Catalog Number 52121E  Form 13614-C (Pey, xx xxxx)

Additional Information and Questions related to the preparation of your return
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 the home? NONE
Are you or a member of your household considered disabled? $\  \  \  \  \  \  \  \  \  \  \  \  \ $
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!
Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury - Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion, Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

#### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	u are the link between the taxpayer's information and a m. Verify the taxpayer's information on pages 1, 2 & 3 is sestions must be discussed with the taxpayer and all uses should be changed to "Yes" or "No".  eted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	tion 2	Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2	complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	Personal and Dependency     Exemptions are entered correctly     on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,  Output  Description:	All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	Any Adjustments to Income are correctly reported.
□Yes □ No	4. Did the taxpayer? provide more than half the support	Standard, Additional or Itemized     Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:	All credits are correctly reported.
		10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
☐ Yes ☐ No	<ol><li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li></ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, ncome Tax in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	

Catalog Number 52121E





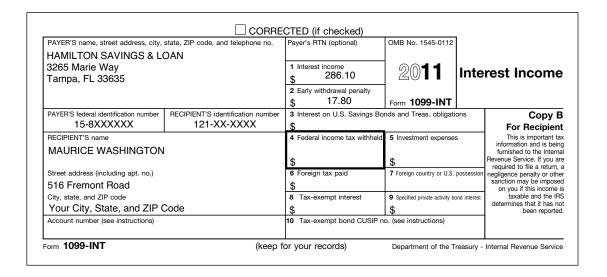
Maurice Washington 516 Fremont Rd. Your City, State, and ZIP Code	<u>.</u>	 <b>1234</b> 15-000000000
PAY TO THE ORDER OF		\$
St, Louis National Bank St. Louis, MO 63110	5	DOLLARS
:062005690  :00578965542	1234	

# Interview Notes - Washington

- Maurice is single and pays child support for his son Willie.
- · Maurice's son, Willie, lives with his mother 10 months out of the year.
- Maurice elects to contribute to the Presidential Campaign Fund.
- · Maurice did not itemize deductions last year.
- Maurice tells you that he attended a local computer technology seminar sponsored by an eligible educational institution, to keep up-to-date in his career, and that the cost was \$2,000 for registration and required materials.
- If Maurice is due a refund, he wants his refund to be direct deposit. If he has a balance due he will mail a check in

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.



	imployee's social security number	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	~file		e IRS website at rs.gov/efile	
<b>b</b> Employer identification number (EIN)			1 Wa	ges, tips, other compensation	2 Fede	2 Federal income tax withheld		
15-5XXXXXX			\$35	,437.50	\$3,20	60.10		
c Employer's name, address, and ZIP co	<b>3</b> So	cial security wages	4 Socia	al security t	ax withheld			
PAYTON TECHNOLOGY		\$37	',496.10	\$1,5	74.84			
1134 Friendly Blvd.			edicare wages and tips	6 Med	icare tax wi	thheld		
Tampa, FL 33635			\$37	7,496.10	\$543	3.69		
• '			<b>7</b> So	cial security tips	8 Alloc	ated tips		
d Control number					10 Depe	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.				11 Nonqualified plans 12a See instructions for				
MAURICE A. WASHINGTON			D \$2,058.60				3.60	
516 Fremont Road			13 State	tutory Retirement Third-part ployee <u>plan</u> sick pay	/ 12b			
Your City, State and ZIP Code					d e			
			<b>14</b> Oth	ner	12c			
					d e			
					12d			
					d e			
f Employee's address and ZIP code								
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inc	come tax	20 Locality name	
YS   59-4563210	\$35,437.50	\$752.00						
Mage and Ta	ax –	ו וחו		Department	of the Treasu	ry-Interna	Revenue Service	
orm <b>W-2</b> Wage and Ta		2011	J					
Copy B—To Be Filed With Employe	e's FEDERAL Tax Return.		_					
This information is being furnished to								

	a Employee's social security number 121-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use		he IRS website at irs.gov/efile	
<b>b</b> Employer identification number	r (EIN)		1 Waq	ges, tips, other compensation	2 Federal income	tax withheld	
15-7XXXXXX				,360.90	\$1,210.00		
c Employer's name, address, and	d ZIP code	<b>3</b> Soc	cial security wages	4 Social security	tax withheld		
JONES TECHNOLOGY	, INC.	\$10	.360.90	\$435.16			
74 Lawrence Avenue			5 Me	dicare wages and tips	6 Medicare tax w	rithheld	
St. Petersburg, FL 3370	2		\$10	,360.90	\$150.23		
<u>.</u>			<b>7</b> Soc	cial security tips	8 Allocated tips		
d Control number				9 10 Dependent care ben			
e Employee's first name and initia	al Last name	Suff.	. 11 Nonqualified plans 12a See instructions for box 12				
MAURICE A. WASHINGTO	ON				o d e		
516 Fremont Road			13 Statutory Retirement Third-party employee plan Sick pay 12b				
Your City, State and ZIP C	ode						
			<b>14</b> Oth	er	12c		
			12d				
					o d e		
f Employee's address and ZIP co	ode						
15 State Employer's state ID nu	ımber 16 State wages, tips, etc	. 17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
YS   59-9871235	\$10,360.90	\$575.68					
Nage a	nd Tax	7011		Department	of the Treasury—Interna	al Revenue Service	
orm W-2 Wage at Statemen	ent	2011	1				
UIII Ctatolli			•				

# Exercise 6 – Carlton Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX) Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Inform	nation							
Your First Name		M. I.	Last Name				re you a U.S.	Citizen?
EARL		W	CARLTON				Yes No	
2. Spouse's First Name		M. I.	Last Name			Is	spouse a U.S	S. Citizen?
							Yes No	
<ol><li>Mailing Address</li></ol>		Apt#	City		I .	State	Zip Code	
108 N. Sacramento Street Your City YS Your ZIP Code							de	
4. Contact Information Phone: 352-555-XXXX  Cell Phone: E-mail:								
5. Your Date of Birth	6. Your J	ob Title	9	Are you:	7. Legall	y Blind	□Ye	s 🗵 No
08/25/1946	Office Ma	nager		8. Totally	and Permane	ntly Dis	sabled Ye	s 🗵 No
9. Spouse's Date of Birth	10. Spous	e's Job	Title	Is Spouse:	11. Legally	y Blind	□Ye	s No
				12. Totally	and Permane	ntly Dis	sabled 🗌 Ye	s 🗌 No
13. Can anyone claim you or your spouse on their tax return? ☐ Yes ☒ No ☐ Unsure								
Part II. Marital Status and	Househ	old In	formation					
1. As of December 31, 2011, w	ere you?							
Single								
	h vour spou	ıse dur	ing any part	of the last six	months of 201	17	Yes X No	
☐ Divorced or Legally Sep			• .					
☐ Widowed: Year of spous		C OI IIII	ar accrec or	separate mair	neriance agree	CITICITE.		
2. List names below of everyon								
lived outside of your home the list on page 3.	nat you sup	ported	during 2011.	if additional	space is need	ea piea	ise cneck ner	e 💹 and
Name (first, last)	Date of	Dirth I D	elationship to y	ou I Number	US Citizen or	l Mai	rital I Full-	Received
Do not enter your name or	(mm/do		(e.g. daughter,		resident of the	Sta		less than
spouse's name below.			son, mother,	lived in	US, Canada or		of student	\$3700
			sister, none)	your home in 2011	Mexico in 2011 (yes/no)	12/3 (S/		income in 2011
()			4.		,	,	<i>′</i>   <i>′ ′</i>	(yes/no)
(a)	(b)		(c)	(d)	(e)	(1	f) (g)	(h)
Artis Murray	03/03	/95	Nephew	10	Yes		S Yes	Yes
Jarrell Carlton	09/09	/87	Son	12	Yes	5	S Yes	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="https://www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

# Exercise 6 – Carlton Intake and Interview Sheet, page 2 of 4

Secti	ion /	A. Please	e complete - check Yes, No or Unsure to all questions below. Please ask if you need help.
Par	t III.	Income	e – In 2011, did you (or your spouse) receive:
Yes	No	<u>Unsure</u>	
X		1.	Wages or Salary? (Form W-2)
	X	<b>2</b> .	Tip Income?
	X	☐ 3.	Scholarships? (Forms W-2, 1098-T)
×		☐ 4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
			1099-DIV)
	X	<u> </u>	Refund of state/local income taxes? (Form 1099-G)
	X	☐ 6.	Alimony Income?
	X	<b>7</b> .	Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
	X	<b>8</b> .	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
			(Forms 1099-S, 1099-B)
	X	9.	Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
X		10.	Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
	X	11.	Unemployment Compensation? (Form 1099-G)
	X	<u> </u>	Social Security or Railroad Retirement Benefits? (Form SSA-1099)
	X		Income (or loss) from Rental Property?
	X	14.	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
			(Forms W-2 G, 1099-MISC)
Part	t IV	Expen	ises – In 2011 Did you (or your spouse) pay:
		Unsure	
	×		Alimony: If yes, do you have the recipient's SSN? Yes No
×	H		Contributions to a retirement account?   IRA   Roth IRA   401K   Other
X	Н	_	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
	ш		(Form 1098-T)
	×	□ 4.	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
H	×	_	Medical expenses (including health insurance premiums)?
$\mathbf{x}$	Ħ		Home mortgage interest? (Form 1098)
×	Н	_	Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	×		Charitable contributions?
H	$\overline{\mathbf{X}}$	=	Child/dependent care expenses, such as day-care?
— Down			
			rents – In 2011 Did you (or your spouse):
<u>Yes</u>		<u>Unsure</u>	
	×		Have a Health Savings Account? (Form 5498-SA)
	X	<u> </u>	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
			(Forms 1099-C, 1099-A)
	X		Buy, sell or have a foreclosure of your home?
	×		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	×		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
	X	<u> </u>	Live in an area that was affected by a natural disaster? If yes, where?
×		7.	Receive the First Time Homebuyers Credit in 2008?
	X	■ 8.	Pay any student loan interest? (Form 1098-E)
	X	9.	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
	X	10.	Attend school as a full time student? (Form 1098-T)
	X	11.	Adopt a child?
	×	12.	File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
			etion Campaign Fund: (If you check a box, your tax or refund will not change.)
			, or your spouse if filing jointly, want \$3 to go to this fund 🗵 You 🔲 Spouse
Cata	log I	Number 5	52121E Form <b>13614-C</b> (Rev. xx-xxxx)

Additional Information and Questions related to the preparation of your return
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 the home? NONE
Are you or a member of your household considered disabled?   Yes   No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?  ☐ Yes ☒ No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

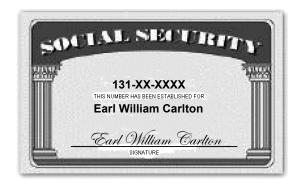
## **Paperwork Reduction Act Notice**

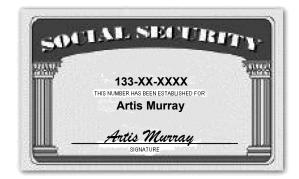
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All qu	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No".	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the
Must be comp in Part II Ques	leted by Certified Volunteer only if persons are listed stion 2	1. Sections A & B of this form are
Check if perso	ons are listed in Part II Question 2	complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	<ol><li>Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which</li></ol>	4. Filing Status is correctly determined.
	ones:	Personal and Dependency     Exemptions are entered correctly     on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,	All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	Any Adjustments to Income are correctly reported.
□Yes □ No	Did the taxpayer? provide more than half the support	8. Standard, Additional or Itemized Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? <b>If yes,</b> which ones:	9. All credits are correctly reported.
		Withholding shown on Forms     W-2, 1099 and Estimated Tax     Payments are correctly reported.
☐ Yes ☐ No	<ol><li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li></ol>	All tax law issues above have been addressed and necessary changes have been made.
<u>Reminders</u>		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	on 4012, Volunteer Resource Guide and Publication 17, Income Tax in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	







#### Interview Notes - Carlton

- Earl is married to Pam Carlton (134-XX-XXXX). She left him 4 years ago and has not lived with him since. They file separate returns and neither itemizes deductions.
- Earl purchased a home on April 27, 2008 for \$185,600; Earl received \$7,500 FTHB Credit when he purchased his home. He did not have enough interest on his mortgage or taxes to itemize.
- Earl received a CP03A Letter from the IRS advising him to include the \$500 annual payment on his 2011 tax return.
- Earl paid the total cost of maintaining a household for himself and his son Jarrell. When Earl's sister became ill last March, her son Artis moved in with him. Earl provided all support for Jarrell and over half the support for Artis.
- Jarrell is a junior, and a full-time student, at the local college. He received a \$1,500 tax-free grant. In addition, Earl used his credit card to pay \$7,050 for college expenses, consisting of:
  - o \$890 for a laptop computer (students were required to bring their own laptop for classes)
  - o \$5,100 for tuition
  - o \$1,060 for books purchased at an off-campus bookstore
- Earl wants to contribute to the Presidential Election Campaign Fund.
- If a refund is due, Earl wants a check mailed to his home. He will pay any tax due by check.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

		e's social security number	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	(IRS	<i>≻file</i>		ne IRS website at rs.gov/efile	
<b>b</b> Employer identification num	ber (EIN)	:	-	Wages, tips, other compensation     Federal income tax			tax withheld			
16-6XXXXXX					,873.12		\$1,72	1.78		
c Employer's name, address, and ZIP code					cial security wage	es	4 Socia	I security t	ax withheld	
JOHNSON MANUFACTURING CO.				\$19,373.12			\$813	.67		
2300 E. Page St.				<b>5</b> Me	dicare wages and	d tips	6 Medic	are tax wi	thheld	
Franklin, PA 16323			\$19	,373.12		\$280	.91			
, <del></del>			<b>7</b> So	cial security tips		8 Alloca	ated tips			
d Control number				9			10 Depe	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.			11 Nonqualified plans			12a See instructions for box 12				
EARL W. CARLTON							i D	\$1,50	0.00	
108 N. Sacramento St.				13 Stat emp	loyee plan	Third-party sick pay	12b			
Your City, State and ZIP	Code						d e			
				<b>14</b> Oth	er		12c			
							d e			
							12d			
							o d e			
f Employee's address and ZIP	code									
15 State Employer's state ID	number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages,	tips, etc.	19 Local inco	ome tax	20 Locality name	
YS   13-5321789		\$17,873.12	\$643.00							
VAI 7 Wage	and Tax	_	ר רחנ		D	epartment o	f the Treasur	y—Interna	l Revenue Servic	
orm <b>W-2</b> Wage State	nent		5071	J						
opy B-To Be Filed With	Employee's FE	DERAL Tax Return.								

		ECTED (if checked)		
PAYER'S name, street address, city,  DAVIS INVESTMENT SE 175 N. Tucker Blvd.	,	1 Original issue discount for 2011* \$ 738.00	OMB No. 1545-0117	Original Issue Discount
Franklin, PA 16323		2 Other periodic interest \$	Form <b>1099-OID</b>	Discount
PAYER'S federal identification number 16-7XXXXXX	RECIPIENT'S identification number 131-XX-XXXX	3 Early withdrawal penalty \$	4 Federal income tax wi \$ 73.00	thheld Copy B For Recipient
RECIPIENT'S name  EARL W. CARLTON		5 Description		This is important tax information and is being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.)		6 Original issue discount on U	J.S. Treasury obligations*	required to file a
108 N. Sacramento St.		\$		return, a negligence penalty or other
City, state, and ZIP code		7 Investment expenses		sanction may be imposed on you if this
Your City, State, and ZIP	Code	\$		income is taxable and
Account number (see instructions)		* This may not be the correincome tax return. See ins		the IRS determines that it has not been reported.
Form <b>1099-OID</b>	(keep	for your records)	Department of the Tre	easury - Internal Revenue Service

	☐ CORRE	CTE	O (if checked)			
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1a	Total ordinary dividends	OMB No. 1545-0110		
FIELDS INVESTMENT SERVICES 2121 Spruce St.			285.69 Qualified dividends	2011		Dividends and Distributions
Pittsburgh, PA 15219		\$	235.69	Form <b>1099-DIV</b>		
		2a \$	Total capital gain distr.	2b Unrecap. Sec. 125	50 gain	Copy B For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	2c	Section 1202 gain	2d Collectibles (28%)	) gain	Tor necipient
16-8XXXXXX	131-XX-XXXX	\$		\$		
RECIPIENT'S name	RECIPIENT'S name		Nondividend distributions 15.45	4 Federal income tax \$	This is important tax information and is	
EARL W. CARLTON				5 Investment expenses	being furnished to the Internal Revenue	
Street address (including apt. no.)		6 F	oreign tax paid	7 Foreign country or U.S. possession requ		
108 N. Sacramento St.		\$	5.69			return, a negligence penalty or other sanction may be
City, state, and ZIP code Your City, State and ZIP Code			Cash liquidation distributions	9 Noncash liquidation dis	imposed on you if this income is taxable and the IRS	
Account number (see instructions)						determines that it has not been reported.
Form <b>1099-DIV</b>	(keep for your reco	rds)		Department of the T	reasury -	Internal Revenue Service

BY	OFFICE OF PERSONNEL MA RETIREMENT SERVICES PR P.O. BOX 45 BOYERS,PA 16017-0045	OGRAM C	ATEMENT OF ANNUITY PAID opy B - File with Federal tax return	2	O 1 1  Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
S S S S S S S S S S S S S S S S S S S	PAYER's Federal Identification 16-5XXXXXX	Recipient's ID No. (Annuitant) 131-XX-XXXX	Account number (Retirement Claim No.) CSA 541207692		1. Gross distribution \$16,864.00
(1/2009) furnished to the Internal Revenue	Employee Contribtions/     Designated ROTH Contributions     or Insurance Premiums     Distribution Code(s)	State 1	2a. Taxable amount \$14,864.00 4. Federal Income Tax Withheld \$3,220.00		
. 00 -	7-NONDISABILITY	•	tate and Zip Code	State 1	NONE
1099R (Rev ation is bein	9b. Total Employee Contributions \$39,863.00			State 2	10. State Income Tax Withheld
Form CSA 1099R (F This information is b Department of Treat					
		To separa	ate, tear on perforation		*

	CORRI	ECTED		
FILER'S name, street address, city, state, ZIP code, and telephone number HARRIS COLLEGE OF MISSOURI College Drive St. Louis, MO 63103		Payments received for qualified tuition and related expenses     6,600.00     Amounts billed for	OMB No. 1545-1574	Tuition Statement
St. Louis, IVIO 63103		qualified tuition and related expenses	Form <b>1098-T</b>	Statement
FILER'S federal identification no. 16-9XXXXXX	STUDENT'S social security number 132-XX-XXXX	3 If this box is checked, your has changed its reporting n		Copy B For Student
STUDENT'S name		Adjustments made for a prior year	5 Scholarships or grants	
JARRELL CARLTON		\$	\$ 1,500.00	This is important
Street address (including apt. no.) 108 N. Sacramento St.		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an	tax information and is being furnished to the
City, state, and ZIP code Your City, State, and ZIP C	Code	\$	academic period beginning January - March 2012 ▶	Internal Revenue Service.
Service Provider/Acct. No. (see instr	.) 8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund	
Form <b>1098-T</b>	(keep for your records)		Department of the Treasury -	Internal Revenue Service

# Exercise 7 – Moore Intake and Interview Sheet, page 1 of 4

Form 13614-C
(Rev. XX-XXXX)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Inform	nation									
Your First Name		M. I.	Last N						u <u>a</u> U.S. (	Citizen?
HILDA		M	MOOF	MOORE   X Yes  No						_
2. Spouse's First Name		M. I.	Last N	ame						. Citizen?
							Yes			
<ol><li>Mailing Address</li></ol>		Apt#		City			State		Code	
2621 Tudor Ave.			Y	our City	У		YS	You	ır ZIP Co	de
4. Contact Information Phone: 352-111-XXXX	Cell Phor	ne:			E-mail:		A			
5. Your Date of Birth 6. Your Job Title Are you: 7. Legally Blind						Yes	s 🗵 No			
12/29/1960	Nurse				8. Totally	and Perman	ently [	Disable	d 🗌 Yes	s 🗵 No
9. Spouse's Date of Birth	10. Spouse's Job Title Is Spouse: 11. Legally Blind Yes I					_				
13. Can anyone claim you or your spouse on their tax return? Yes X No Unsure						<u> </u>				
Part II. Marital Status and	Part II. Marital Status and Household Information									
<ol> <li>As of December 31, 2011, w</li> <li>Single</li> <li>Married: Did you live with</li> <li>Divorced or Legally Separation</li> </ol>	h your spou								s 🗌 No	
			de decire	0 01 00p	diate mail	nonance agr	3011101			
List names below of everyon lived outside of your home the list on page 3.										
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/dd		Relationshi (e.g. dau son, mo sister, n	ghter, other,	Number of months lived in your home in 2011	US Citizen of resident of the US, Canada of Mexico in 201 (yes/no)	e S or 1	Marital Status as of 2/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(c)		(d)	(e)		(f)	(g)	(ycs/110) (h)
Deloris Moore	05/21/	95	Daugh	nter	12	Yes		S	Yes	Yes
Edna Moore	09/28/	93	Daugh	nter	12	Yes		S	Yes	Yes
Ronald Moore	05/15/	/88	Sor	า	12	Yes		S	Yes	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="https://www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

# Exercise 7 – Moore Intake and Interview Sheet, page 2 of 4

Section	Section A. Please complete - check Yes, No or Unsure to all questions below. Please ask if you need help.				
Part III	. Income	e – In 2011, did you (or your spouse) receive:			
Yes No					
$\boxtimes$		Wages or Salary? (Form W-2)			
	_	Tip Income?			
		Scholarships? (Forms W-2, 1098-T)			
×	4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)			
	<u> </u>	Refund of state/local income taxes? (Form 1099-G)			
		Alimony Income?			
		Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)			
	■ 8.	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?			
		(Forms 1099-S, 1099-B)			
	<u> </u>	Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)			
×	<u> </u>	Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)			
×	<u> </u>	Unemployment Compensation? (Form 1099-G)			
	<u> </u>	Social Security or Railroad Retirement Benefits? (Form SSA-1099)			
		Income (or loss) from Rental Property?			
X	14.	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gambling			
		(Forms W-2 G, 1099-MISC)			
Part IV	. Expen	ses – In 2011 Did you (or your spouse) pay:			
Yes No	<u>Unsure</u>				
		Alimony: If yes, do you have the recipient's SSN? Yes No			
×	2.	Contributions to a retirement account? ☐ IRA ☐ Roth IRA ☒ 401K ☐ Other			
X	☐ 3.	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?			
		(Form 1098-T)			
	_	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?			
		Medical expenses (including health insurance premiums)?			
		Home mortgage interest? (Form 1098)			
		Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)			
		Charitable contributions?			
	<u> </u>	Child/dependent care expenses, such as day-care?			
Part V.	Life Ev	rents – In 2011 Did you (or your spouse):			
Yes No	<u>Unsure</u>				
	1.	Have a Health Savings Account? (Form 5498-SA)			
	<b>2</b> .	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?			
		(Forms 1099-C, 1099-A)			
		Buy, sell or have a foreclosure of your home?			
		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?			
		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?			
		Live in an area that was affected by a natural disaster? If yes, where?			
		Receive the First Time Homebuyers Credit in 2008?			
		Pay any student loan interest? (Form 1098-E)			
		Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?			
		Attend school as a full time student? (Form 1098-T)			
	_	Adopt a child?  File a 2010 federal tax return containing a "capital loss carryover" on Form 1010 Schodule D2			
Dragida.		File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?			
		tion Campaign Fund: (If you check a box, your tax or refund will not change.) , or your spouse if filing jointly, want \$3 to go to this fund \( \square\) You \( \square\) Spouse			
	Number 5				

Additional Information and Questions related to the preparation of your return
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 the home? NONE
Are you or a member of your household considered disabled? ☐ Yes ☒ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.  Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

## **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

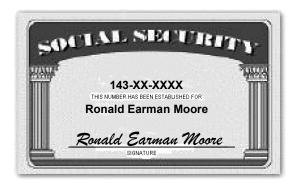
Catalog Number 52121E

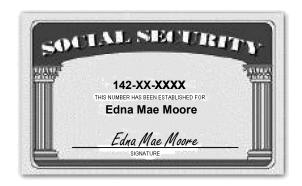
Form **13614-C** (Rev. xx-xxxx)

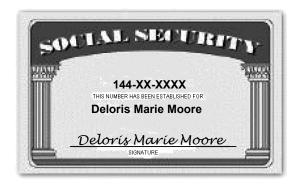
Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all neses should be changed to "Yes" or "No".	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
Must be compl in Part II Ques	leted by Certified Volunteer only if persons are listed stion 2	Sections A & B of this form are
	ns are listed in Part II Question 2	complete.
Yes No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	Personal and Dependency     Exemptions are entered correctly on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,	All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □ No	Did the taxpayer? provide more than half the support	8. Standard, Additional or Itemized Deductions are correct.
☐ N/A	for each of the persons in Part II, Question 2? <b>If yes</b> , which ones:	All credits are correctly reported.
		Withholding shown on Forms     W-2, 1099 and Estimated Tax     Payments are correctly reported.
☐ Yes ☐ No	<ol> <li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, ncome Tax in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
		- 40011.0

Catalog Number 52121E









#### Interview Notes - Moore

- Hilda's husband, Sam, died in April 2009. He was a federal employee at the time of his death, and Hilda was able to start drawing his joint/survivor annuity in January, 2010.
- Hilda was unemployed for a few months last year.
- She is repaying a student loan and received a statement from the lending institution showing that she had paid \$385.67 in interest last year.
- Hilda received \$450 in federal/state tax-exempt interest from York Municipal Bonds.
- Hilda had gambling losses of \$2,000.
- Ronald is a full-time student at the University of Florida. He started his third year last August. Ronald's grandmother made the payments for his tuition and fees directly to the university.
- Hilda does not want to contribute to the Presidential Election Campaign Fund.
- Any refund or payment will be handled by paper check.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	a Employee's social security no 141-XX-XXXX	OMB No. 154	Safe, accurate, 5-0008 FAST! Use	Visit the IRS website at www.irs.gov/efile
<b>b</b> Employer identification number	(EIN)		1 Wages, tips, other compensation	n 2 Federal income tax withheld
10-5XXXXXX			\$35,965.04	\$3,981.65
c Employer's name, address, and	d ZIP code		3 Social security wages	4 Social security tax withheld
HAWTHORN GENERAL	_ HOSPITAL		\$37,622.04	\$1,580.13
1525 Vaughn Rd.			5 Medicare wages and tips	6 Medicare tax withheld
Gainesville, FL 32603			\$37,622.04	\$542.52
			7 Social security tips	8 Allocated tips
d Control number			9	10 Dependent care benefits
e Employee's first name and initi	al Last name	Suff	11 Nonqualified plans	12a See instructions for box 12
HILDA MAE MOORE				D \$1,657.00
2621 Tudor Avenue			13 Statutory Retirement Third-pa employee plan Sick pay	
Your City, State and ZIP C	ode			o d
			14 Other	12c
				o d
				12d
f Employee's address and ZIP co	ode			d e
15 State Employer's state ID nu	mber 16 State wages, tip	s, etc. 17 State inco	me tax 18 Local wages, tips, etc.	19 Local income tax 20 Locality name
YS   59-882456	\$35,965.04	\$725.00		
Wage a Statement	nd Tax ent	2013	Departmen	nt of the Treasury-Internal Revenue Service
	nployee's FEDERAL Tax Retu			

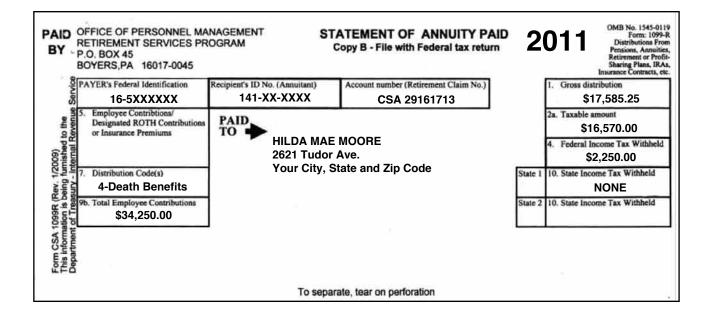
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112			
A.BEAN BANK & TRUST						
704 NE State St.		1 Interest income	2011	Interest Income		
Gainesville, FL 32602		\$ 289.35		Interest Income		
		2 Early withdrawal penalty				
		\$	Form <b>1099-INT</b>			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	U.S. Savings Bonds and Treas. obligations Copy			
10-6XXXXXX	141-XX-XXXX	\$	For Recipient			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses			
HILDA MOORE				information and is being furnished to the Internal		
		\$	\$	Revenue Service. If you are required to file a return, a		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession negligence penalty or other		
2621 Tudor Ave		\$		sanction may be imposed on you if this income is		
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity be			
Your City, State, and ZIP (	Code	\$	\$	determines that it has not been reported.		
Account number (see instructions)		10 Tax-exempt bond CUSIP n				

	CORRECTED (if checked	d)	
PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings \$ 1,500.00	2 Federal income tax withheld \$	OMB No. 1545-0238
HESSER CASINO	3 Type of wager SLOTS	4 Date won 06/25/2011	20 <b>11</b> Form W-2G
233 Catawba Highway Reno, NV 89510	5 Transaction	6 Race	Certain
Payer ID 10-7XXXXXXX 775-555-XXXX	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
WINNER'S name, address (including apt. no.), and ZIP code HILDA M. MOORE	Winner's taxpayer identification no.     141-XX-XXXX	10 Window	This information is being furnished to
2621 Tudor Ave. Your City, State and Zip Code	11 First I.D.	12 Second I.D.	the Internal Revenue Service.
Tour City, State and Zip Code	13 State/Payer's state identification no.	14 State income tax withheld \$	Copy B Report this income on your
Under penalties of perjury, I declare that, to the best of my knowledge and bel correctly identify me as the recipient of this payment and any payments from iden	ntical wagers, and that no other person is e	entitled to any part of these payments.	federal tax return. If this form shows federal income tax withheld in box 2, attach
Signature ► Hilda M. Moore	D	<sub>ate</sub> ▶06/25/2011	this copy to your return.
Form <b>W-2G</b>		Department of the T	reasury - Internal Revenue Service

	CORRI	ECTED			
FILER'S name, street address, city, s UNIVERSITY OF COLUME 677 D. Jones University Dr Columbus, OH 43216		Payments received for qualified tuition and related expenses     16,900.00      Amounts billed for qualified tuition and	OMB No. 1545-1574	Tuition Statement	
		related expenses	Form <b>1098-T</b>		
FILER'S federal identification no. 10-8XXXXXX	STUDENT'S social security number 143-XX-XXXX	3 If this box is checked, your has changed its reporting n	Copy B For Student		
STUDENT'S name		Adjustments made for a prior year	5 Scholarships or grants		
RONALD MOORE		\$	\$ 10,000.00	This is important	
Street address (including apt. no.) 2621 Tudor Ave.		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an	tax information and is being furnished to the	
City, state, and ZIP code Your City, State, and ZIP C	ode	\$	academic period beginning January - March 2012 ►	Internal Revenue Service.	
Service Provider/Acct. No. (see instr.	8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund		
Form <b>1098-T</b>	(keep for your records)		Department of the Treasury -	Internal Revenue Service	

Intermediate - Moore

		ECTED (if	checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployment compensation OMB No. 154				
EMPLOYMENT SECURITY COMMISSION P.O. Box 854 Gainesville, FL 32603		\$ 1,753.52  2 State or local income tax refunds, credits, or offsets		2011		Certain Government Payments
		\$		Form <b>1099-G</b>		
PAYER'S federal identification number 10-9XXXXXX	RECIPIENT'S identification number 141-XX-XXXX	3 Box 2 amo	unt is for tax year	4 Federal income tax v \$ 98.00	vithheld	Copy B
RECIPIENT'S name		5 ATAA/RTAA payments		6 Taxable grants		For Recipient
HILDA MOORE		\$		\$		This is important tax information and is being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture payments		8 If checked, box 2 is		Service. If you are
2621 Tudor Ave.		\$		trade or business income		required to file a return, a negligence penalty or
City, state, and ZIP code		9 Market gain				other sanction may be imposed on you if this
Your City, State, and ZIP Code		\$				income is taxable and
Account number (see instructions)		10a State	10b State identifica	ation no. 11 State income	tax withheld	the IRS determines that it has not been reported.
Form <b>1099-G</b>	(keep f	for your rec	ords)	Department of the	Treasury -	Internal Revenue Service



# Exercise 8 – Webster Intake and Interview Sheet, page 1 of 4

Form 13614-C
(Rev. XX-XXXX)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information									
Your First Name			Last Name Are you a U.S. Ci					Citizen?	
ANTHONY			WEBSTER	WEBSTER X Yes			S No		
Spouse's First Name			Last Name Is spouse a U.S					. Citizen?	
COURTNEY		0	WEBSTER XYes No				No 🗌 No		
<ol><li>Mailing Address</li></ol>		Apt#	City			State		Code	
919 N. Darron Ave.			Your Cit	У		YS	You	ir ZIP Cod	de
4. Contact Information Phone: 901-555-XXXX	Cell Phor	ne:		E-mail:		A			
<ol><li>Your Date of Birth</li></ol>	6. Your J	ob Title					s 🗵 No		
12/20/1971	General C	Contrac	ctor	8. Totally	and Permanently Disabled Yes X No				x ⊠ No
9. Spouse's Date of Birth	10. Spous	e's Job	Title	Is Spouse:	11. Lega				s ⊠ No
03/10/1967	Office Ass	sistant		12. Totally	and Perman	ently D	isable	d 🗌 Yes	s ⊠ No
13. Can anyone claim you or yo	our spouse o	on their	r tax return?	☐ Yes 区	No 🗌 Unsu	re			
Part II. Marital Status and	l Househ	old Ir	formation						
<ul> <li>1. As of December 31, 2011, were you?</li> <li>☐ Single</li> <li>☑ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☒ No</li> <li>☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement:</li> <li>☐ Widowed: Year of spouse's death:</li> </ul>									
2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here   and list on page 3.									
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/do		Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen of resident of the US, Canada of Mexico in 201 (yes/no)	e S or a 1 12	larital tatus as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a) (b)			(c)	(d)	(e)		(f)	(g)	(h)
Nigel Webster	06/23	/00	Son	12	Yes		S	Yes	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

# Exercise 8 – Webster Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.					
Par	t III.	Incom	e – In 2011, did you (or your spouse) receive:		
	<u>No</u>	<u>Unsure</u>			
×			Wages or Salary? (Form W-2)		
	×		Tip Income?		
Ш	×	=	Scholarships? (Forms W-2, 1098-T)		
×		<u> </u>	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,		
abla			1099-DIV)		
×	×		Refund of state/local income taxes? (Form 1099-G)		
×		_	Alimony Income?  Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)		
	×	_	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?		
		O.	(Forms 1099-S, 1099-B)		
	×	□ 9.	Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)		
	×		Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)		
×		11.	Unemployment Compensation? (Form 1099-G)		
	×	12.	Social Security or Railroad Retirement Benefits? (Form SSA-1099)		
	×	13.	Income (or loss) from Rental Property?		
	X	14.	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:		
			(Forms W-2 G, 1099-MISC)		
Par	t IV.	Exper	nses – In 2011 Did you (or your spouse) pay:		
Yes	<u>No</u>	<u>Unsure</u>			
	$\times$		Alimony: If yes, do you have the recipient's SSN? Yes No		
	X		Contributions to a retirement account?   IRA   Roth IRA   401K   Other		
	X	3.	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?		
_	_		(Form 1098-T)		
	×	_	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?		
×	Ц		Medical expenses (including health insurance premiums)?		
X	$\vdash$		Home mortgage interest? (Form 1098)		
X	$\vdash$		Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)		
X	$\vdash$	=	Charitable contributions?		
×	Ш		Child/dependent care expenses, such as day-care?		
Par	t V.	Life E	vents – In 2011 Did you (or your spouse):		
<u>Yes</u>	<u>No</u>	<u>Unsure</u>			
	×	1.	Have a Health Savings Account? (Form 5498-SA)		
	X	2.	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?		
_	_		(Forms 1099-C, 1099-A)		
	$\times$		Buy, sell or have a foreclosure of your home?		
	$\times$	_	Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?		
×			Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?		
	X	_	Live in an area that was affected by a natural disaster? If yes, where?		
	X		Receive the First Time Homebuyers Credit in 2008?		
	X	=	Pay any student loan interest? (Form 1098-E)		
	X		Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?		
	$\overline{X}$	_	Attend school as a full time student? (Form 1098-T)		
	×	_	Adopt a child? File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?		
Dro					
			ction Campaign Fund: (If you check a box, your tax or refund will not change.)  , or your spouse if filing jointly, want \$3 to go to this fund 🗵 You 🗵 Spouse		
			52121E Form <b>13614-C</b> (Pev. vv vvvv)		

Catalog Number 52121E

Additional Information and Questions related to the preparation of your return
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 the home? NONE
Are you or a member of your household considered disabled? ☐ Yes ☒ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!
Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

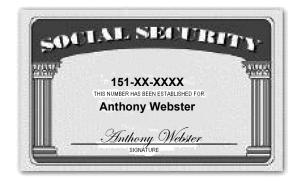
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury - Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

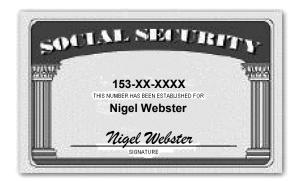
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Catalog Number 52121E

#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Remember: You are the link between the taxpayer's information and a Confirm each item after reviewing the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is reflects correct tax law application complete. All questions must be discussed with the taxpayer and all to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. Yes No 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: Personal and Dependency **Exemptions** are entered correctly on the return. 6. All information shown on source documents and noted in Section A, Yes No 3. Did any of the persons listed in Part II, Question 2 Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: 7. Any **Adjustments to Income** are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. Yes No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. N/A which ones: 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, **Correct SIDN and EFIN are** Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**







Anthony Webster Courtney Webster 919 N. Darron Ave. Your City, State and ZIP Code			<b>1234</b> 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 on January 1, 2012. Courtney has not filed a name change form with the Social Security Administration.
- If possible, they want to file a joint return.
- Anthony has a son, Nigel, from his previous marriage. Nigel lived with Anthony all last year. Anthony
  provided almost all of Nigel's support, but the divorce decree allows Nigel to be claimed as a dependent
  by his mother.
- In addition to her job as an office assistant, Courtney has a small home-based word processing business. Her gross income was \$6,570. Her expense for materials was \$878. She has written records for the 1,500 business miles (125 miles per month) and 8,000 other miles driven during the year. Her business takes up only a very small area of her home, and she uses her computer mainly for personal business. Courtney placed her car in service on February 4, 2009. Use business code 561410.
- A neighbor, Sheryl Hayden, cares for Nigel after school and Anthony paid her \$1,500 for the year. Her SSN is 154-XX-XXXX. Her address is 628 N. Darron Ave., Your City, State and ZIP Code.
- Anthony and Courtney both want to contribute to the Presidential Election Campaign Fund.
- They would like to handle any refund or payment electronically.
- Anthony itemized deductions last year and received a state refund of \$580. He filed as Head of
  Household and his 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. His taxable income was \$6,767.
  Courtney did not itemize deductions last year.
- Anthony qualifies for the energy credit by installing several low energy windows. His receipt shows \$1,587 for the cost of the windows. He has the proper documentation.
- Anthony previously received \$200 Energy Credit for installing a storm door in 2009.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	a Employee's social security number 151-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use	≁file		IRS website at .gov/efile
b Employer identification number (	EIN)		1 Waq	ges, tips, other compensation \$40,461.30	2 Feder	ral income ta \$4,235	
c Employer's name, address, and AW CONTRACTING SER 643 Sinclair St. Evansville, IN 47715			<b>5</b> Me	\$40,461.30 dicare wages and tips \$40,461.30 cial security tips		\$1,699 care tax with \$586.	.37 iheld
d Control number			9		10 Depe	ndent care I	penefits
e Employee's first name and initial ANTHONY WEBSTER 919 N. Darron Ave. Your City, State and ZIP Co	de	Suff.	13 State	loyee plan sick pay	12a See	instructions	for box 12
15 State	16 State wages, tips, etc. \$40,461.30	17 State incom \$862.7		18 Local wages, tips, etc.	19 Local ince	ome tax	20 Locality name
Wage and Tax Statement Department of the Treasury—Internal Revenue Service							

Wage and Tax Statement

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

			14 Outler	12c c d d 12d	
2708 Marywood Dr. Your City, State and ZIP Coo	de		Statutory employee plan value of the results of the	Third-party sick pay C	
e Employee's first name and initial COURTNEY O. TAYLOR	Last name	Suff. 1	11 Nonqualified plans	<b>12a</b> See	e instructions for box 12
d Control number			9	<b>10</b> Dep	pendent care benefits
New Olleans, LA 70110			7 Social security tips		cated tips
12 Pembroke St. New Orleans, LA 70113			5 Medicare wages and \$11,250.40	.,,,,,	dicare tax withheld
GDI TRADING COMPAN			\$11.250.40		2.52
11-6XXXXXX c Employer's name, address, and Z	,		\$11,250.40  3 Social security wages	\$1,9	987.05
<b>b</b> Employer identification number (E	a Employee's social security number 152-XX-XXXX	OMB No. 1545-0	Safe, accurate, FAST! Use  1 Wages, tips, other com	Onsation 2 Food	Visit the IRS website a www.irs.gov/efile

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

73

	☐ CORF	REC	TED (if checked)			
PAYER'S name, street address, city, s	tate, ZIP code, and telephone no.	P	ayer's RTN (optional)	OMB No. 1545-0112		
HAMPTON FIRST NATION	AL BANK					
200 N. Andrea Blvd.		1	I Interest income	2011	Into	rest Income
Evansville, IN 47715		9	975.80		IIIILE	rest income
		2	2 Early withdrawal penalty			
			\$	Form <b>1099-INT</b>		
PAYER'S federal identification number	RECIPIENT'S identification numb	er 3	Interest on U.S. Savings Bo	nds and Treas. obligati	ons	Сору В
11-7XXXXXX	151-XX-XXXX	3	\$			For Recipient
RECIPIENT'S name		4	Federal income tax withheld	5 Investment expenses	3	This is important tax information and is being
ANTHONY WEBSTER			s 95.80			furnished to the Internal
		9	95.60	\$		Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		6	Foreign tax paid	<b>7</b> Foreign country or U.S.	possession	negligence penalty or other
919 N. Darron Ave.			\$			sanction may be imposed on you if this income is
City, state, and ZIP code		8	Tax-exempt interest	9 Specified private activity bo	and interest	taxable and the IRS determines that it has not
Your City, State and ZIP Co	ode		5	\$		been reported.
Account number (see instructions)		10	Tax-exempt bond CUSIP n	o. (see instructions)		
Form <b>1099-INT</b>	(kee	p for	your records)	Department of the T	reasury -	Internal Revenue Service

CORRECTED (if checked)						
PAYER'S name, street address, city,			nent compensation	OMB No. 1545-0120	1	
EMPLOYMENT SECURIT 529 Jerrell Dr. New Orleans, LA 70113	Y COMMISSION	2 State or lo	650.00	2011		Certain Government Payments
		refunds, d	redits, or offsets	Form <b>1099-G</b>		_
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Federal income tax w	ithheld	Copy B
11-8XXXXXX	152-XX-XXXX			\$		For Recipient
RECIPIENT'S name		5 ATAA/RTAA	payments	6 Taxable grants		This is important tax
COURTNEY O. TAYLOR		\$		  \$		information and is being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	e payments	8 If checked, box 2 is	s	Service. If you are
2708 Marywood Dr.		\$		trade or business income	<b>▶</b> □	required to file a return, a negligence penalty or
City, state, and ZIP code		9 Market ga	in			other sanction may be imposed on you if this
Your City, State and ZIP C	Code	\$				income is taxable and
Account number (see instructions)		10a State	10b State identifica	ation no. 11 State income t	ax withheld	the IRS determines that it has not been reported.
Form <b>1099-G</b>	(keep f	or your rec	ords)	Department of the 1	reasury -	Internal Revenue Service

# All of the following are unreimbursed expenses for Anthony Webster:

Medical insurance	\$2,520
Medical travel (January–May)	600 miles
Dental bills	\$375
Vitamins	\$65
New glasses	\$255
Prescription drugs	\$635
Teeth whitening products	\$110
Church donations paid by check	\$1,950
Donation to the Presidential Election Campaign Fund	\$1,800
Donation to the Salvation Army (check)	\$400
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
Traffic fine	\$120
Gambling losses	\$2,015
State Sales Tax (For a new car; Use Indiana as your State)	\$865

# **Intermediate Comprehensive Problem**

## Problem B – Graham Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b>	Department of the Treasury – Internal Revenue Service	OMB # 1545-1964
(Rev. XX-XXXX)	Intake/Interview & Quality Review Sheet	OWB # 1949-1964

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information										
Your First Name		M. I.	Last N	Name				Are yo	u a U.S. (	Citizen?
SEAN		S	GRAI	HAM				X Yes	s 🗌 No	
2. Spouse's First Name		M. I.	Last N	Name				ls spo	use a U.S	. Citizen?
STACEY		Α	GRA	HAM				× Yes	S No	
3. Mailing Address		Apt#	(	City			State		Code	
2621 Washington Street			,	Your Cit	у		YS	You	ır ZIP Cod	de
4. Contact Information Phone: 336-111-XXXX	Cell Phor	ne:			E-mail:		A			
5. Your Date of Birth	6. Your J	ob Titl	е		Are you:	7. Lega	lly Blir	d	Yes	s 🗵 No
09/08/1950	Tutor				8. Totally	and Perman	ently [	isable	d 🗌 Yes	s ⊠ No
9. Spouse's Date of Birth	10. Spous	e's Job	b Title		ls Spouse:	11. Lega				s 🗵 No
12/12/1957	Teacher				12. Totally	and Perman	ently [	isable	d 🗌 Yes	s ⊠ No
13. Can anyone claim you or yo	ur spouse o	on thei	r tax ret	:urn? [	☐Yes 🗵	No 🗌 Unsu	re			
Part II. Marital Status and	Househ	old Ir	nforma	ation						
<ul> <li>1. As of December 31, 2011, w</li> <li>Single</li> <li>Married: Did you live wit</li> <li>Divorced or Legally Sep</li> <li>Widowed: Year of spous</li> </ul>	h your spou arated: Dat								s □ No	
List names below of everyor lived outside of your home the list on page 3.	e who lived									
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/do		Relationsh (e.g. dau son, mo sister, i	ughter, other,	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada of Mexico in 201 (yes/no)	e S or a 1 12	larital tatus as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(C)	)	(d)	(e)		(f)	(g)	(h)
Joshua Graham	06/08	/99	So	n	12	Yes		S	Yes	Yes
Jeremy Graham	03/13	/89	So	n	12	Yes		S	Yes	Yes
Gail Forsyth	07/17	/39	Motl	her	12	Yes		S	No	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

Sect	Section A. Please complete - check Yes, No or Unsure to all questions below. Please ask if you need help.				
Par	t III.	Incon	e – In 2011, did you (or your spouse) receive:		
	<u>No</u>	<u>Unsure</u>			
$\boxtimes$			. Wages or Salary? (Form W-2)		
×	Ц	_	2. Tip Income?		
×	$\sqcup$	=	S. Scholarships? (Forms W-2, 1098-T)		
×	Ш	4	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,		
		_ ,	1099-DIV)		
	X		i. Refund of state/local income taxes? (Form 1099-G)		
	×	_	5. Alimony Income?		
×	×		7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)		
			8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?		
	×		(Forms 1099-S, 1099-B)  Disability Income (such as payments from insurance or workers compensation)? (Forms 1000 P. W. 2)		
×			<ol> <li>Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)</li> <li>Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> </ol>		
×	H		. Unemployment Compensation? (Form 1099-G)		
X	$\exists$		2. Social Security or Railroad Retirement Benefits? (Form SSA-1099)		
	×		B. Income (or loss) from Rental Property?		
×			Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gambling and Jury Duty		
	ш	Ш '-	(Forms W-2 G, 1099-MISC)		
Par	t IV	Fyne	nses – In 2011 Did you (or your spouse) pay:		
		Unsure			
X			. Alimony: If yes, do you have the recipient's SSN?  X  Yes		
×	$\vdash$		. Contributions to a retirement account?   X   IRA   Roth   IRA   401K   Other		
X	$\vdash$	_	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?		
	Ш		(Form 1098-T)		
	X		. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?		
×	Ħ	_	. Medical expenses (including health insurance premiums)?		
×	Ħ		. Home mortgage interest? (Form 1098)		
×	Ħ		. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)		
$\overline{\times}$	П		. Charitable contributions?		
×			. Child/dependent care expenses, such as day-care?		
Par	t V.	Life E	vents – In 2011 Did you (or your spouse):		
		Unsure			
	$\overline{\times}$		. Have a Health Savings Account? (Form 5498-SA)		
	X		Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?		
		ш -	(Forms 1099-C, 1099-A)		
	X	□ 3	Buy, sell or have a foreclosure of your home?		
П	$\mathbf{X}$		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?		
×	Ħ		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?		
	$\overline{\mathbf{X}}$		Live in an area that was affected by a natural disaster? If yes, where?		
П	×		Receive the First Time Homebuyers Credit in 2008?		
×	ī		Pay any student loan interest? (Form 1098-E)		
$\overline{\Box}$	$\overline{\times}$		Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?		
$\overline{\Box}$	$\overline{\times}$		. Attend school as a full time student? (Form 1098-T)		
$\Box$	$\overline{\mathbf{X}}$		. Adopt a child?		
	×	_	Proceeds that the second state of the second		
Pres	<u>side</u> ı		ction Campaign Fund: (If you check a box, your tax or refund will not change.)		
			u, or your spouse if filing jointly, want \$3 to go to this fund 🔲 You 🔲 Spouse		
Cata	alog	Number	52121E Form <b>13614-C</b> (Rev. xx-xxxx)		

Intermediate - Graham

Additional Information and Questions related to the preparation of your return
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 the home? NONE
Are you or a member of your household considered disabled? ☐ Yes ☒ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
Y
STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	u are the link between the taxpayer's information and a m. Verify the taxpayer's information on pages 1, 2 & 3 is sestions must be discussed with the taxpayer and all uses should be changed to "Yes" or "No".  eted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	tion 2	Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2	complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	Personal and Dependency     Exemptions are entered correctly     on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,	All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	Any Adjustments to Income are correctly reported.
□Yes □ No	Did the taxpayer? provide more than half the support	Standard, Additional or Itemized     Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:	All credits are correctly reported.
		10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
☐ Yes ☐ No	5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:	All tax law issues above have been addressed and necessary changes have been made.
Reminders		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, ncome Tax in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	

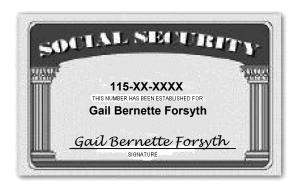
Catalog Number 52121E











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		BOLLANO
: 322070239   :0020204523456	3298	

#### Interview Notes - Graham

- · Neither Sean nor Stacey wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Stacey is a ninth grade teacher. She also works part time as a waitress.
- Sean previously worked as a CIA Agent for 10 years. During his career as a CIA Agent he was not covered by social security. In June of 2009, Sean retired as a police officer. Sean is currently self-employed as a math and science tutor.
- Sean is an eligible retired public safety officer and has records showing he paid \$3,700 directly from his retirement plan for health insurance.
- · Sean is partially disabled.
- 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. This year he is a junior.
- 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.
- Sean previously received \$200 Energy Credit for installing Solar Panels in 2010.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

# Line 7—Wages

		oyee's social security number -XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use	≁ file		e IRS website at s.gov/efile	
b Employer identification r 21-0XXXXXX	number (EIN)			1 Wa	ges, tips, other compensation \$33,500.00	2 Federa	2 Federal income tax withheld \$2,115.70		
c Employer's name, addre	ss, and ZIP code			<b>3</b> So	cial security wages	4 Social	security to	ax withheld	
KIRKWOOD SCHO	OL DISTRIC	Т			\$34,800.00		\$1,46	1.60	
1212 Forest Ave					dicare wages and tips	6 Medica	are tax wit	hheld	
Kirkwood, MO 63122				\$34,800.00		\$504	.60		
				<b>7</b> So	cial security tips	8 Allocat	ed tips		
d Control number					9 10 De			benefits	
							\$1,000		
e Employee's first name a	nd initial Last i	name	Suff.	<b>11</b> No	nqualified plans	C		for box 12	
STACEY GRAHAM						g D	\$1,	300.00	
2621 Washington Str Your City, State and 2				13 Stat	utory Retirement Third-party	12b			
Your City, State and A	ZIP Code					d e			
				<b>14</b> Oth	er	12c			
						12d			
f Employee's address and	ZIP code					e			
15 State Employer's state	e ID number	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local inco	me tax	20 Locality nam	
YS   11-1123456		\$33,500.00	\$881.1	5					
1									
W-2 Was	ge and Tax tement	_	2011		Department	of the Treasury	— Internal	Revenue Servic	
		FEDERAL Tax Return.		_					
		Internal Revenue Service.							

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

	a Employee's social security number 112-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use	≁file •	Visit the IRS website www.irs.gov/efile		
Employer identification number 21-1XXXXXX	(EIN)		1 W	ages, tips, other compensation \$4,522.33	2 Federal	2 Federal income tax withheld \$458.51		
Employer's name, address, and	ZIP code		<b>3</b> So	ocial security wages	4 Social s	security tax withheld		
HAYDEN FAMILY RES	ΓAURANT			\$3,425.33		\$143.86		
717 Homeside Drive			5 M	edicare wages and tips	6 Medica	re tax withheld		
Assaria, KS 67416				\$4,522.33		\$65.57		
			7 S	ocial security tips	8 Allocate	ed tips		
				\$1,097.00				
Control number			9		10 Depend	dent care benefits		
Employee's first name and initia	al Last name	Suff.	11 N	onqualified plans	12a See ins	structions for box 12		
STACEY GRAHAM					d e			
621 Washington Street			13 Sta	atutory Retirement Third-party ployee plan sick pay	12b			
our City, State and ZIP C	ode		L		d e			
			<b>14</b> Ot	her	12c			
					d e			
					12d			
Employee's address and ZIP co	do				d e			
5 State Employer's state ID nu		17 State incom	e tav	18 Local wages, tips, etc.	19 Local incom	ne tax 20 Locality r		
YS   11-987265	\$4.522.33	\$175.1		Looal Magoo, apo, oto.	20041110011	20 200amy		
10 11 00/200	Ψ4,322.33	Ψ173.1	····		<del> </del>			
W-2 Wage at Statement	nd Tax	ויוטכ	1	Department	of the Treasury-	-Internal Revenue Ser		
	nployee's FEDERAL Tax Return.		•					

## Line 8—Interest

		ECTED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
JACKSON FEDERAL CRE	DIT UNION				
1078 Larry Street Hartford, CT 06101		1 Interest income \$ 386.54	2011	Inte	rest Income
		2 Early withdrawal penalty \$ 64.48	Form <b>1099-INT</b>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	nds and Treas. obligation	ons	Copy B
21-2XXXXXX	111-XX-XXXX	\$	_		For Recipient
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	3	This is important tax
SEAN GRAHAM		\$ 82.55	\$		information and is being furnished to the Internal Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other
2621 Washington Street		\$			sanction may be imposed on you if this income is
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bo	ond interest	taxable and the IRS
Your City, State and ZIP C	ode	\$	\$		determines that it has not been reported.
Account number (see instructions)		10 Tax-exempt bond CUSIP n	o. (see instructions)		]
Form 1099-INT	(keep t	for your records)	Department of the T	reasury -	Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

# Line 9—Dividends

	☐ CORRE	CTED (if checked)		
PAYER'S name, street address, cit	y, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
LAFAYETTE GLOBAL,	INC	\$ 221.15	2011	Dividends and
368 Brenda Lane		1b Qualified dividends		Distributions
Bangor, ME 04401		\$ 221.15	Form <b>1099-DIV</b>	
		2a Total capital gain distr.	<b>2b</b> Unrecap. Sec. 1250	Gopy B
		\$	\$	For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%) g	gain
21-3XXXXXX	111-XX-XXXX	\$	\$	
RECIPIENT'S name	<u>'</u>	3 Nondividend distributions	4 Federal income tax w	
		\$	\$	This is important tax information and is
SEAN GRAHAM			5 Investment expenses	being furnished to
			\$	the Internal Revenue Service. If you are
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. po	ssession required to file a
2621 Washington Street		\$		return, a negligence penalty or other sanction may be
City, state, and ZIP code		8 Cash liquidation distributions	9 Noncash liquidation distri	ibutions imposed on you it
Your City, State and ZIF	<sup>o</sup> Code	\$	\$	and the IRS
Account number (see instructions)				determines that it has not been reported.
Form <b>1099-DIV</b>	(keep for your reco	ordo)	5 · · · · · ·	easury - Internal Revenue Service

FATER 3 name, street address, cit	y, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110		
DAMMON INDUSTRIES	DAMMON INDUSTRIES, INC		2011	Dividends and	
322 Rev Earl Mitchell Dr	rive	1b Qualified dividends		Distributions	
Atlanta, ME 04401		\$	Form <b>1099-DIV</b>		
		2a Total capital gain distr.	2b Unrecap. Sec. 125	60 gain Copy B	
		\$	\$	For Recipient	
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%)	gain	
21-4XXXXXX	112-XX-XXXX	\$	  \$		
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax v	withheld This is important tax	
		\$	Ψ	information and is	
STACEY GRAHAM			5 Investment expense	being furnished to the Internal Revenue	
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. p	Service. If you are required to file a	
, ,		- · · · · · · · · · · · · · · · · · ·		return, a negligence	
2621 Washington Street		\$		penalty or other sanction may be	
City, state, and ZIP code		8 Cash liquidation distributions	9 Noncash liquidation dis	tributions imposed on you if	
Your City, State and ZIF	<sup>o</sup> Code	\$	\$	this income is taxable and the IRS	
Account number (see instructions)				determines that it has not been reported.	
				not been reported.	

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

#### Line 10—Taxable Refunds

Sean and Stacey did not itemized 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 12—Business Income, Schedule C-EZ

Sean is self-employed as a math and science tutor in adjacent rural areas. He furnishes you with the following information, which is the income generated from his home, and his total expenses:

Gross income: \$5,730 in cash was received from various sources.

### Business expenses:

Advertising \$250 Supplies \$898 Agency fees \$75

Last year Sean drove his vehicle 12,119 miles for personal use and 210 miles each month for business. Sean placed this vehicle in service on June 1, 2008. The vehicle was available for personal use during off-duty hours. Sean and Stacey have another vehicle for personal use. All documentation is written.

Sean also works as an independent contractor for a tutoring service, and he furnishes you with Form 1099-MISC.

PAYER'S name, street address, cir	ty, state, ZIP code, and telephone no.	1	Rents	OV	/IB No. 1545-0115		
FREEMAN EDUCATION	AL SERVICES						
1717 Brandon Place		\$			_െ11	l	Miscellaneous
Concord, NH 03301		2	Royalties		2011		Income
		١.		_	rm 1099-MISC		
		\$		_			
		3	Other income	4	Federal income tax	withheld	Сору В
		\$		\$			For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care	e payments	
20-0XXXXXX	111-XX-XXXX	\$		\$			
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments i	in lieu of	This is important tax
SEAN GRAHAM					dividends or interest		information and is
SEAN GHAHAM			1,675.00				being furnished to
		\$		\$			the Internal Revenue Service. If you are
Street address (including apt. no.)		9	Payer made direct sales of \$5.000 or more of consumer		Crop insurance pr	roceeds	required to file a
2621 Washington St.			products to a buyer (recipient) for resale	\$			return, a negligence penalty or other sanction may be
City, state, and ZIP code		11		12			imposed on you if
Your City, State and ZIP	Code						this income is taxable and the IRS
Account number (see instructions)		13	Excess golden parachute payments	14	Gross proceeds p an attorney	aid to	determines that it has not been reported.
		\$		\$			reported.
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's stat	e no.	18 State income
		\$		l			\$
\$	<b> </b> \$	\$					\$

Sean uses the business code 611000 on his Schedule C-EZ.

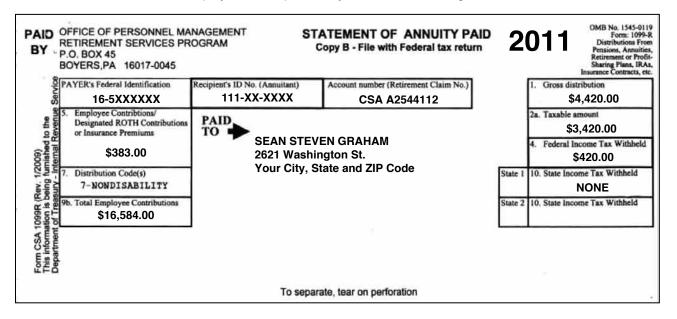
## Line 16—Pensions and Annuities

Stacey took out \$11,000 with the intention of purchasing a new car. Subsequently she decided not to purchase the car, so she rolled the \$11,000 back into Murray Investments. Stacey did the rollover in a timely matter.

PAYER'S name, street address	, city, state, and ZIP code	1	Gross distribut	ion	OM	B No. 1545-0119		Distributions Fron
MURRAY INVESTMENT 145 Brianna Way	S	\$	11,000.00		a	2011	Pe	nsions, Annuities Retirement o Profit-Sharin
Providence, RI 02904		2a	Taxable amou	nt		40 • •		Plans, IRAs Insuranc
		\$	11,000.00		Fo	orm 1099-R		Contracts, et
		2b	Taxable amou			Total distributio	n 🗸	Copy Report thi
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on you federal ta return. If th
20-1XXXXXX	112-XX-XXXX	\$			\$			form show federal incom
RECIPIENT'S name STACEY GRAHAM		5	Employee contr /Designated Ro contributions or insurance prem	th r	6	Net unrealized appreciation in employer's sec		tax withheld box 4, attac this copy
		\$			\$			your retur
Street address (including apt. n 2621 Washington Street	0.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other		This information
2021 Washington Otrect			1	<b>✓</b>	\$		%	being furnished the Intern
City, state, and ZIP code Your City, State and ZIP (	Code	9a	Your percentage distribution	of total %		Total employee con	tributions	Revenue Service
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s	tate no.	14 State distribution
\$		\$			ļ			\$
Account number (see instructions	)	15 \$	Local tax withhe	eld	16	Name of localit	ty	17 Local distribution
		\$			Ī			\$

	CORRE	СТ	ED (if checke	d)			_	
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ОМ	B No. 1545-0119	_	Distributions From
BUTLER POLICE DEPAR 908 Polk Parkway NE Columbus, OH 43216	RTMENT	\$ 2a	11,550.00 Taxable amour	nt	4	2011	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs,
		\$	8,000.00		F	orm 1099-R		Insurance Contracts, etc.
		2b	Taxable amour not determined			Total distributio	n 🔲	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax
20-2XXXXXX	111-XX-XXXX	\$			\$	850.00		return. If this form shows federal income
RECIPIENT'S name SEAN GRAHAM		5	Employee contr /Designated Ro contributions or insurance prem	th ·	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to
		\$	· .		\$			your return.
Street address (including apt. no 2621 Washington Street	D.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other		This information is
			7		\$		%	being furnished to the Internal
City, state, and ZIP code Your City, State and ZIP C	Code	9a	Your percentage distribution	of total %		Total employee con 62,384.00	tributions	Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.		State tax withhe	eld	13	State/Payer's s	tate no.	14 State distribution
\$		\$						\$
Account number (see instructions)	•		Local tax withhe	eld	16	Name of localit	y	17 Local distribution
		\$						\$ \$
Form 1099-R					D	epartment of the	Treasury -	- Internal Revenue Service

Prior to working for the police department, Sean worked as an CIA agent for 10 years. Before leaving the CIA he was considered a vested employee. Sean provides you with the following statement:



# **Line 19—Unemployment Compensation**

In June, Stacey was laid off from her job at the restaurant and she received unemployment for about six months. Stacey provides you with the following statement:

		CTED (if	checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemploym	nent compensation	OMB N	No. 1545-0120	]	
EMPLOYMENT SECURIT  10 Warren Avenue	Y COMMISSION	D .	560.00	9	011		Certain Government
Greensboro, NC 27401			redits, or offsets				Payments
		\$		Form	₁ 1099-G		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Feder	ral income tax wit	thheld	Copy B
20-3XXXXXX	112-XX-XXXX			\$	458.00		For Recipient
RECIPIENT'S name		5 ATAA/RTAA	payments	6 Taxa	able grants		This is important tax
STACEY GRAHAM							information and is
		\$		\$			being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	e payments		ecked, box 2 is	;	Service. If you are
2621 Washington St.		\$		inco	e or business me	$\vdash$	required to file a return, a negligence penalty or
City, state, and ZIP code		9 Market ga	in				other sanction may be
Your City, State and ZIP C	Code	\$					imposed on you if this income is taxable and
Account number (see instructions)		10a State	10b State identifica	ation no.	11 State income to	ax withheld	the IRS determines that it has not been
					\$		reported.
Form <b>1099-G</b>	(keep f	or your rec	ords)	Depa	rtment of the T	reasury -	Internal Revenue Service

# Line 20a—Social Security Benefits

FORM SSA	A-1099 – SOCIAL SEC	CURITY	BENEFIT ST	ATEMENT				
2011 : PART OF	YOUR SOCIAL SECURITY BE	NEFITS SH	IOWN IN BOX 5	MAY BE TAXABLE IN	COME.			
ZUII • SEE THE	REVERSE FOR MORE INFOR	MATION.						
Box 1. Name <b>SEAN S. GRA</b> B		Box 2. Beneficiary's Social Security Number 111-xx-xxxx						
3. Benefits Paid in 2011 \$12,900.00				fits for 2011 <i>(Box 3 mi</i> <b>000.00</b>	nus Box 4)			
DESCRIPTION OF A	MOUNT IN BOX 3	С	ESCRIPTION OF	AMOUNT IN BOX 4				
Paid by check or d	lirect deposit:							
\$12,900.00								
		Box 6 Volu	ntary Federal Inco	ome Tax Withholding				
		DOX 0. VOID	ntary i odorar moc	Tax with localing				
		Box 7. Add						
		Box 7. Add	ess					
Total Additions: \$	312.900.00	SEAN	S. GRAHA	М				
	,,,,,,,,,,,	2621	Washingt	on Street				
Benefits for 2011:	\$12,900.00	Your	City, St	ate and ZIP	Code			
201121103 101 2011.	712/300.00		-2,					
		Box 8. Clair	n Number (Use this	s number if you need to co	ntact SSA.)			
Draft as of May 1	5, 2011 - Subject t	o Char	ge					
rm SSA-1099-SM (1-2011)	DO NOT RETURN	THIS FOR	M TO SSA OR	IRS				

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

# Line 21—Other Income

belief, the name, address, and taxpayer ider dentical wagers, and that no other person is e		federal tax return. If this form shows federal income
13 State/Payer's state identification no.	14 State income tax withheld \$	Copy E
11 First I.D.	12 Second I.D.	the Interna Revenue Service
9 Winner's taxpayer identification no. 112-XX-XXXX	10 Window	This information is being furnished to
7 Winnings from identical wagers	8 Cashier	Gambling Winnings
5 Transaction	6 Race	Certair
3 Type of wager Poker	4 Date won 05/15/2011	Form W-2G
\$ 660.00	\$ 65.00	OMB No. 1545-023
	1 Gross winnings \$ 660.00  3 Type of wager Poker  5 Transaction  7 Winnings from identical wagers  9 Winner's taxpayer identification no. 112-XX-XXXX  11 First I.D.	\$ 660.00 \$ 65.00  3 Type of wager

Stacey had \$2,300 in gambling losses.

#### Line 23—Educator Expenses

Stacey had Educator Expenses totaling \$420 for supplies she purchased. Stacey has all receipts.

## Line 27—Deductible portion of Self-Employment Tax

If you are using TaxWise<sup>®</sup>, the adjustment for the deductible part of the self-employment tax will calculate automatically.

## 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.

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

#### Line 32—IRA Deduction

Sean contributed \$3,200 to a traditional IRA. Stacey, in addition to the voluntary contributions made to her employer's qualified plan, contributed \$1,600 to a traditional IRA.

#### Line 33—Student Loan Interest Deduction

Stacey paid \$925 in interest on student loans for her Master of Science Degree in Elementary Education.

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

#### Line 35—Jury Duty Adjustment

Stacey was a federal juror for two weeks during March (10 weekdays). While serving jury duty, she received \$50 per day for her services.

Stacey's employer continued to pay her salary for the first week of her jury duty on the condition that any pay received during those 5 weekdays be surrendered to the employer.

#### 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.

\$3,520
\$315
\$540
\$1,200
\$190
\$650
\$385
\$250
\$75
\$4,252
\$565
\$1,300
\$753
\$5,656
\$900
\$319
\$4,250
\$225
\$600
\$50
\$875
\$150

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

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

Sean and Stacey paid \$3,200 to Crossroads Child Care Center for after-school care for Joshua. 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.

Jeremy Graham is a junior in college. The 1098T shown was issued by his college. The Grahams paid \$6,605 to the institution by check. Complete Form 8863.

Check Tuition and Fees Deduction to determine which would more beneficial to the Graham's.

	☐ CORRI	ECTED		
FILER'S name, street address, city, s CLARK UNIVERSITY 319 Doane Dr. Memphis, TN 38101	tate, ZIP code, and telephone number	Payments received for qualified tuition and related expenses     10,600.00      Amounts billed for	OMB No. 1545-1574	Tuition Statement
Memping, 114 30101		qualified tuition and related expenses	Form <b>1098-T</b>	
FILER'S federal identification no. 20-6XXXXXX	STUDENT'S social security number 113-XX-XXXX	3 If this box is checked, your has changed its reporting n		Copy B For Student
STUDENT'S name  JEREMY GRAHAM		Adjustments made for a prior year	5 Scholarships or grants 4,550.00	
Street address (including apt. no.) 2621 Washington St.		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an	This is important tax information and is being
City, state, and ZIP code Your City, State and ZIP Co	ode	<b>\$</b>	academic period beginning January - March 2012 ▶	furnished to the Internal Revenue Service.
Service Provider/Acct. No. (see instr.	8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund	
Form <b>1098-T</b>	(keep for your records)		Department of the Treasury	- Internal Revenue Service

## **Line 50—Retirement Savings Contribution Credit**

Stacey made voluntary contributions to her employer's qualified plan, as shown on her Form W-2. In addition, they made contributions to a traditional IRA. Complete Form 8880.

#### Line 51—Child Tax Credit

If using TaxWise<sup>®</sup>, this line will calculate automatically.

## Line 52— Residential Energy Credit, Form 5695

Sean and Stacey installed an energy efficient hot water heater. The energy efficient hot water only heats the water as needed. The heater was certified for performance by the CEE. The cost of the heater was \$2,000 and the labor cost to install the heater was \$875 which includes on-site installation preparation cost of \$300.

## Line 56—Self-Employment Tax, Schedule SE

TaxWise<sup>®</sup> will automatically calculate and complete Schedule SE because Jeremy had net self-employment income of more than \$400.

## Line 57—Unreported Social Security and Medicare tax, Form 4137

Stacey kept a daily tip record and reported her tips to her employer as required. She was not required to report her tips for March, April, May, October, and November because she received less than \$20 per month. Her total unreported tip income was \$91. Open Form 4137, *Social Security Tax on Unreported* 

*Tip Income (Spouse)*, and enter the \$91 unreported income on line 4. The \$91 must also be entered on line 5 because the amount is not subject to Social Security or Medicare taxes since the amount was less than \$20 in a calendar month.

#### 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, Form 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 Form 8812.

#### Line 66—Refundable American Opportunity Credit

Sean and Stacey 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 74—Amount You Want Refunded to You

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

Refund Monitor - Refund (Balance Due): \$\_\_\_\_

### 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.

Check the return to see if there is any tax credit showing on Line 52. If there isn't, delete Form 5695 to avoid a rejected return.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

# **Advanced Practice Exercises 9–12**

# Exercise 9 – Baylor Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Intake/			Treasury – Interi		ervice iew Sheet	t		OMB # 15	45-1964
Section A. You should complete Pages 1-3 Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.										
You will need your:										
<ul><li>Tax information suc</li><li>Social security card</li><li>Proof of Identity (su</li></ul>	s or ITIN lette	rs for you a	and a	all persons on						
Part I. Your Person			156	or other gover	IIIIeiit issue	ed picture iD).				
1. Your First Name	ai illiorillati	M.		Last Name			۸۲	0.1/01/	ı a U.S. 0	Citizon?
Ben		A A		Baylor				Yes		JIIIZETT
2. Spouse's First Nar	ne	M.	_	Last Name			ls	spou	se a U.S	. Citizen?
Pat		N		Harper			×	Yes	☐ No	
3. Mailing Address		Ар	t#	City		Sta	- 1/	Zip C		
30911 Lost Meadow				Your Cit	У	YS		Your	Zip Cod	ie
<ol> <li>Contact Information Phone: 713-235-XX</li> </ol>		ell Phone:			E-mail:					
5. Your Date of Birth		Your Job 7	Γitle		Are you:	7. Legally E	Blind		Yes	s × No
03/12/1934	1	etired				and Permanent		abled		s 🗵 No
9. Spouse's Date of E	Birth 10.	Spouse's	Job	Title	Is Spouse:	11. Legally E				s 🗵 No
10/30/1936	6/2	21/11 Dece	ased	d	12. Totally	and Permanentl	y Disa	abled	Yes	s ⊠ No
13. Can anyone claim	you or your s	pouse on th	neir t	tax return?	☐ Yes 🗵	No 🗌 Unsure				
Part II. Marital Sta	tus and Ho	usehold	Inf	formation						
=	ou live with yo gally Separate	ur spouse o	fina			months of 2011? Intenance agreem		Yes	□ No	
<ol><li>List names below of lived outside of you list on page 3.</li></ol>										
Name (first, la Do not enter your n spouse's name b (a)	ame or	Date of Birth (mm/dd/yy)		lationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marit Statu as o 12/31/ (S/M	us of /11	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no) (h)
Madison Chambers	70.	4/5/1994		Grandchild	9	Yes	S		Yes	Yes
a.i.a.i.a.i.a				<u> </u>		. 90				
<ul> <li>Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.</li> <li>To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.</li> </ul>										
<u>.</u>		s of your	RE		Where's I	My Refund?" o				
Catalog Number 52121	IE	or call	ı 1- <b>∂</b>	000-029-195	+ IUF assis		m 12	611	C (Pay	xx-xxxx)
Catalog Nulliber 5212	I L					roi	III 13	J 14.	• (Rev.	1

Advanced - Baylor

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# Exercise 9 – Baylor Intake and Interview Sheet, page 2 of 4

Sec	Section A. Please complete - check Yes, No or Unsure to all questions below. Please ask if you need help.							
Pa	rt III	. Income	e – In 2011, did you (or your spouse) receive:					
Yes		<u>Unsure</u>						
	$\boxtimes$	_	Wages or Salary? (Form W-2)					
	$\boxtimes$		Tip Income?					
Ц	×	_	Scholarships? (Forms W-2, 1098-T)					
×	Ш	<u> </u>	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,					
			1099-DIV)					
	X	_	Refund of state/local income taxes? (Form 1099-G)					
	X		Alimony Income?					
	×	_	Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)					
Ш		<u> </u>	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?					
	×		(Forms 1099-S, 1099-B) Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)					
×			Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)					
	×		Unemployment Compensation? (Form 1099-G)					
×			Social Security or Railroad Retirement Benefits? (Form SSA-1099)					
	×		Income (or loss) from Rental Property?					
×			Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gambling					
			(Forms W-2 G, 1099-MISC)					
Pai	rt IV	Exper	Ises – In 2011 Did you (or your spouse) pay:					
		<u>Unsure</u>	in 2011 Did you (or your opodoo) pay.					
	$\times$		Alimony: If yes, do you have the recipient's SSN? Yes No					
	$\mathbf{X}$	_	Contributions to a retirement account?   IRA   Roth IRA   401K   Other					
H	X	_	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?					
		o.	(Form 1098-T)					
	X	□ 4.	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?					
×	Ä		Medical expenses (including health insurance premiums)?					
×	П		Home mortgage interest? (Form 1098)					
$\overline{\times}$			Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)					
×		8.	Charitable contributions?					
	X	9.	Child/dependent care expenses, such as day-care?					
Pa	rt V.	Life Ev	vents – In 2011 Did you (or your spouse):					
Yes	No	Unsure						
$\overline{\Box}$	$\overline{\mathbf{x}}$		Have a Health Savings Account? (Form 5498-SA)					
	X		Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?					
	نت		(Forms 1099-C, 1099-A)					
	X	☐ 3.	Buy, sell or have a foreclosure of your home?					
	$\overline{\times}$		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?					
	×		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?					
	X	☐ 6.	Live in an area that was affected by a natural disaster? If yes, where?					
	$\times$	<b>7</b> .	Receive the First Time Homebuyers Credit in 2008?					
	X	8.	Pay any student loan interest? (Form 1098-E)					
	X	9.	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?					
	X	10.	Attend school as a full time student? (Form 1098-T)					
	X	11.	Adopt a child?					
	X	<u> </u>	File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?					
			ction Campaign Fund: (If you check a box, your tax or refund will not change.)					
			, or your spouse if filing jointly, want \$3 to go to this fund					
Cat	alog	Number !	52121E Form <b>13614-C</b> (Rev. xx-xxxx)					

Additional Information and Questions related to the preparation of your return
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 the home? None
Are you or a member of your household considered disabled?
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?  ☐ Yes ☒ No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
· · · · · · · · · · · · · · · · · · ·
STOP HERE! Thank you for completing this form.
Thank you to completing the form

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

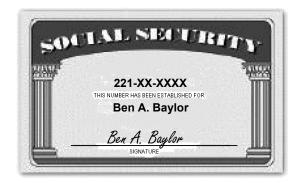
#### **Paperwork Reduction Act Notice**

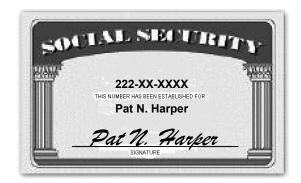
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing Remember: You are the link between the taxpayer's information and a the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all reflects correct tax law application to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. Yes No 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: Personal and Dependency **Exemptions** are entered correctly on the return. 6. All information shown on source documents and noted in Section A, Yes No 3. Did any of the persons listed in Part II, Question 2 Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: 7. Any Adjustments to Income are correctly reported. 8. Standard. Additional or Itemized **Deductions** are correct. 4. Did the taxpaver? provide more than half the support Yes No for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, **Correct SIDN and EFIN are** Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

Catalog Number 52121E







# **Interview Notes - Baylor**

- Ben is retired and Pat was a housewife prior to her death.
- Ben does not wish to contribute to the Presidential Election Campaign Fund. He states that he does not wish to indicate a contribution for his spouse either.
- Ben's granddaughter, Madison Chambers, moved in with them in April of 2011. He provides all her support. She was born in France where her parents were stationed.
- Ben had high unreimbursed medical expenses, which may allow him to itemize. He brought a list of his Schedule A expenditures. Ben and Pat did not have enough expenses to itemize previously. There is no local sales tax where they live.
- Pat had gambling losses of \$2,550.
- Ben Baylor wants a check for any refund and will pay by check if they owe.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

# Ben's list of Schedule A expenses:

Doctor bills	\$4,723
Hospital bills	\$5,168
Medical mileage	93 miles per month (1,116 total miles)
Prescription drugs	\$1,756
Prescription eyeglasses	\$210
Church donations (statement from church)	\$850
Church raffle ticket (didn't win)	\$25
Public Broadcasting System (receipt from Pl	3S) \$201
Salvation Army (Receipt for FMV for used cle	othes in good condition) \$350
Funeral expenses	\$6,875
Home mortgage interest (from Form 1098)	\$2,164
County real estate tax (from tax statement)	\$378
City real estate tax (from tax statement)	\$120
Personal property tax (based on vehicle value	ue) \$623
Gambling losses	\$2,550

Use Indiana for state sales tax computation, with no local taxes added.

	☐ CORRE	CTED	(if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1a	Total ordinary dividends	OMB No. 1545-0110		
The Lone Star Fund			1,565.00	2011	ı	Dividends and
10005 Gesner, Suite 587		1b (	Qualified dividends			Distributions
Houston, TX 77079		\$	875.00	Form <b>1099-DIV</b>		
		2a T	otal capital gain distr. 737.00	2b Unrecap. Sec. 125	50 gain	Copy B For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	2c S	Section 1202 gain	2d Collectibles (28%)	) gain	For necipient
21-5XXXXXX	221-XX-XXXX	\$		\$		
RECIPIENT'S name		3 No \$	ondividend distributions	4 Federal income tax	withheld	This is important tax information and is
Ben A. Baylor		,		5 Investment expens	es	being furnished to the Internal Revenue
Street address (including apt. no.)		<b>6</b> Fc	reign tax paid	7 Foreign country or U.S.	possession	Service. If you are required to file a
30911 Lost Meadow		\$				return, a negligence penalty or other sanction may be
City, state, and ZIP code Your City, State and ZIP			sh liquidation distributions	Noncash liquidation dis	stributions	imposed on you if this income is taxable
Account number (see instructions)		\$		ΙΨ		and the IRS determines that it has
						not been reported.
Form <b>1099-DIV</b>	(keep for your reco	ords)		Department of the T	reasury -	Internal Revenue Service

	CORRE	CTI	ED (if checke	d)	_		_	
PAYER'S name, street address, city, state, and ZIP code			Gross distribut	ion	ОМ	B No. 1545-0119	_	Distributions From
Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249		\$	23,919.00			2011	Pe	nsions, Annuities, Retirement or Profit-Sharing
		2a	Taxable amour 23,919.00					Plans, IRAs Insurance Contracts, etc.
		\$	•		F	orm 1099-R		,
		2b	Taxable amour			Total distributio	пП	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3			4	Federal income withheld		income on your federal tax
11-2XXXXXX	221-XX-XXXX	\$			\$	1,580.00		return. If this form shows federal income
RECIPIENT'S name Ben A. Baylor		5	Employee contr /Designated Ro contributions or insurance prem	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to
		\$			\$			your return.
Street address (including apt. no 30911 Lost Meadow	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to
City, state, and ZIP code Your City, State and ZIP Code		9a	Your percentage distribution	of total %		Total employee con		the Internal Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld		State/Payer's st		14 State distribution \$ 23,919.00
\$		\$						\$
Account number (see instructions)		15 \$	Local tax withhe	eld	16	Name of localit	у	17 Local distribution
		\$						\$

	CORRE	CTI	ED (if checke	ed)			_	
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	tion	ОМ	IB No. 1545-0119	_	Distributions From
Harris Trust P.O. Box 1389 Indianapolis, IN 46204		\$ 2a \$	13,223.00 Taxable amou 13,223.00	nt		20 <b>11</b>	Pe	nsions, Annuities Retirement of Profit-Sharing Plans, IRAs Insurance Contracts, etc
		2b	Taxable amou			Total distributio	n 🔲	Copy E Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this
21-7XXXXXX	221-XX-XXXX	\$			\$			form shows
RECIPIENT'S name Ben A. Baylor		5	Employee contributions of insurance premisers.	oth r	6	Net unrealized appreciation in employer's sec		tax withheld ir box 4, attach this copy to your return
Street address (including apt. no	. \	\$ 7	Distribution	IRA/	\$ 8	Other		your return
30911 Lost Meadow	.)	,	code(s)	SEP/ SIMPLE	\$	Other	%	This information is being furnished to the Interna
City, state, and ZIP code Your City, State and ZIP C	ode	9a	Your percentage distribution	of total %	-	Total employee con		Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	\$	State tax withh	eld		State/Payer's s		14 State distribution \$ 13,223.00
\$		\$						\$
Account number (see instructions)		15 \$	Local tax withh	eld	16	Name of localit	ty	17 Local distribution \$
orm 1099-R		\$			<u> </u>			Φ

FORM SSA	-1099 - SOCIAL SEC	URITY	BENEFIT STATEMENT
2011 • PART OF Y	YOUR SOCIAL SECURITY BE	NEFITS SH	HOWN IN BOX 5 MAY BE TAXABLE INCOME.
ZUII • SEE THE F	REVERSE FOR MORE INFORM	MATION.	
Box 1. Name  BEN A. BAYLO		l	eficiary's Social Security Number 21-XX-XXXX
Box 3. Benefits Paid in 2011 \$12,108.00	Box 4. Benefits Repaid to SSA \$0.00	in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$12,108.00
DESCRIPTION OF AN	MOUNT IN BOX 3	ı	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or d	irect deposit:		
\$10,047.20			
Medicare Part B pr	emiums deducted		
from your benefits	: \$1,334.80		
		Box 6. Volu	ntary Federal Income Tax Withholding
Medicare Prescript	ion Drug		\$300.00
premiums (Part D)	deducted from	Box 7. Add	ress
your benefits: \$42	6.00		
		BEN	A. BAYLOR
		3091	1 LOST MEADOW
Total Additions:\$1	2,108.00	YOUR	CITY, STATE AND ZIP CODE
Benefits for 2011:			m Number (Use this number if you need to contact SSA.)
Form <b>SSA-1099-SM</b> (1-2011)			RM TO SSA OR IRS

			BENEFIT STATEMENT HOWN IN BOX 5 MAY BE TAXABLE INCOME.				
/UTT	REVERSE FOR MORE INFORM						
Box 1. Name PAT N. HARPI		Box 2. Beneficiary's Social Security Number 222-XX-XXXX					
3. Benefits Paid in 2011 \$7,920.00	Box 4. Benefits Repaid to SSA \$0.00	in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$7,920.00				
DESCRIPTION OF A	MOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4				
Paid by check or o	lirect deposit:						
\$6,350.60	_						
Medicare Part B pr	cemiums deducted						
from your benefits	s: \$1,269. <b>4</b> 0						
		Box 6. Vol	intary Federal Income Tax Withholding				
Medicare Prescript	cion Drug		\$300.00				
premiums (Part D)	deducted from	Box 7. Add	ress				
your benefits:							
		PAT	N. HARPER				
Total Additions:\$7	7,920.00	3091	1 LOST MEADOW				
Benefits for 2011:	\$7,920.00	YOUR	CITY, STATE AND ZIP CODE				
		Box 8. Cla	m Number (Use this number if you need to contact SSA.)				
Draft as of May 1	5, 2011 - Subject to	o Char	nge				
orm <b>SSA-1099-SM</b> (1-2011)	DO NOT RETURN	THIS FO	RM TO SSA OR IRS				

	CORRECTED (if checked	d)					
PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings \$ 1,200.00	\$ Federal income tax withheld \$ 200.00	OMB No. 1545-0238				
CASINO REALE 14011 Gamblers Way Road	3 Type of wager Slots	4 Date won 01/15/2011	∠ U ■ Form W-2G				
Charlestown, IN 47111 21-8xxxxxx (866) 555-xxx	5 Transaction	6 Race	Certain Gambling				
	7 Winnings from identical wagers	8 Cashier 2718	Winnings				
WINNER'S name, address (including apt. no.), and ZIP code  Pat N. Harper	9 Winner's taxpayer identification no. 222-XX-XXXX	10 Window	This information is being furnished to				
30911 Lost Meadow Your City, State and ZIP Code	11 First I.D.	12 Second I.D.	the Internal Revenue Service.				
Tour City, State and Zir Code	13 State/Payer's state identification no. YS 22-3xxxxxx	14 State income tax withheld \$ 120.00	Copy B Report this income on your				
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 Pat N. Harper  Date 01/15/2011							
Form W-2G		Department of the T	reasury - Internal Revenue Service				

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## Exercise 10 – Austin Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX) Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information											
Your First Name		M. I.	Last N					ou a U.S. Citizen?			
Paul		D.	Austi	Austin X Yes					S No		
2. Spouse's First Name		M. I.	Last N	Last Name Is spouse				use a U.S	. Citizen?		
								Yes			
3. Mailing Address			City			State					
128 Lone Oak Road			Your C		ı <b>y</b>		YS	Your Zip Code		le	
4. Contact Information Phone: 602-555-XXXX  Cell Phone: E-mail:											
<ol><li>Your Date of Birth</li></ol>	6. Your Job Title Are you: 7. Legally Blind ☐ Yes ☒ No							s 🗵 No			
02/14/1939	Machinist 8. Totally and Permanently Disabled Yes X						s ⊠ No				
9. Spouse's Date of Birth								s 🗌 No			
					12. Totally	and Perman	ently D	isable	d 🗌 Yes	S No	
13. Can anyone claim you or your spouse on their tax return? ☐ Yes ☒ No ☐ Unsure											
Part II. Marital Status and Household Information											
<ul> <li>1. As of December 31, 2011, were you?</li> <li>☐ Single</li> <li>☑ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☒ No</li> <li>☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement:</li> </ul>											
☐ Widowed: Year of spouse's death:											
2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here and list on page 3.											
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/do		(e.g. da son, m sister,	nother, none)	Number of months lived in your home in 2011	US Citizen of resident of the US, Canada of Mexico in 201 (yes/no)	e S or a 1 12	arital tatus as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)	
(a)	(b)		(0	;)	(d)	(e)		(f)	(g)	(h)	
							_				

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

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Catalog Number 52121E

# Exercise 10 – Austin Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.					
Part III. Income – In 2011, did you (or your spouse) receive:					
Yes       No       Unsure         □       1. Wages or Salary? (Form W-2)         □       2. Tip Income?         □       3. Scholarships? (Forms W-2, 1098-T)         □       4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)					
<ul> <li>S. Refund of state/local income taxes? (Form 1099-G)</li> <li>S. G. Alimony Income?</li> <li>S. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)</li> <li>S. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)</li> </ul>					
<ul> <li>□ S. □ Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)</li> <li>□ □ 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> <li>□ □ 11. Unemployment Compensation? (Form 1099-G)</li> <li>□ □ 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)</li> <li>□ □ 13. Income (or loss) from Rental Property?</li> <li>□ □ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:</li></ul>					
Part IV. Expenses – In 2011 Did you (or your spouse) pay:					
Yes No Unsure					
<ul> <li>X</li> <li>1. Alimony: If yes, do you have the recipient's SSN?</li> <li>Yes</li> <li>No</li> <li>X</li> <li>2. Contributions to a retirement account?</li> <li>IRA</li> <li>Roth IRA</li> <li>401K</li> <li>Other</li> <li>X</li> <li>3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?</li> <li>(Form 1098-T)</li> </ul>					
<ul> <li>□ ★ □ 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> <li>□ ★ □ 5. Medical expenses (including health insurance premiums)?</li> <li>□ ★ □ 6. Home mortgage interest? (Form 1098)</li> <li>□ □ 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</li> <li>□ □ 8. Charitable contributions?</li> <li>□ □ 9. Child/dependent care expenses, such as day-care?</li> </ul>					
Part V. Life Events – In 2011 Did you (or your spouse):					
Yes No Unsure					
□       ★       Use an example of the context					
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  Catalog Number 52121E  Form <b>13614-C</b> (Rev. xx-xxxx)					
Catalog Number 52121E Form <b>13614-C</b> (Rev. xx-xxxx)					

Advanced - Austin

Additional Information and Questions related to the preparation of your return								
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 the home? None								
Are you or a member of your household considered disabled?								
If you are due a refund or have a balance due:								
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>								
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refundare a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multipearn interest for up to 30 years.</li> </ul>								
If you are due a refund, would you like a direct deposit?	X Yes No							
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	X Yes □ No							
If you are due a refund, would you like information on how to split your refund between accounts?	🗙 Yes 🗌 No							
If you have a balance due, would you like to make a payment directly from your bank account?	X Yes ☐ No							
Additional comments:								
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your re	turn.							

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

#### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Section B. F	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All q "Unsure" respo	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all inses should be changed to "Yes" or "No".	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	stion 2	Sections A & B of this form are
Check if perso	ons are listed in Part II Question 2	complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	Taxpayer's identity, address     and phone numbers were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	<ol><li>Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which</li></ol>	4. Filing Status is correctly determined.
	ones:	Personal and Dependency     Exemptions are entered correctly on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? <b>If yes</b> ,	All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
☐Yes ☐ No	Did the taxpayer? provide more than half the support	Standard, Additional or Itemized     Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? <b>If yes,</b> which ones:	All credits are correctly reported.
		Withholding shown on Forms     W-2, 1099 and Estimated Tax     Payments are correctly reported.
☐ Yes ☐ No	<ol> <li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
<u>Reminders</u>		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	on 4012, Volunteer Resource Guide and Publication 17, Income Tax in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)



Paul D. Austin				1234
128 Lone Oak Rd. Your City, State, and ZIP Code				15-0000000000
PAY TO THE ORDER OF			\$	
				DOLLARS
Yellow Rose Credit Union Austin, TX 73301				
For				
:062005690  :00578965542	1234	4		

### Interview Notes - Austin

- Paul and Lindsey Austin have been separated since 2005. They have not lived together since the separation, but their divorce is not finalized.
- · They have three adult children.
- Lindsey has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Paul 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 \$336 and line 5b (general sales taxes) was \$350. The general sales tax provision was used.
- Paul 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).
- Paul 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 paid \$125 in personal property taxes (value based).
- If Paul gets a refund of at least \$500 he would like to buy \$200 of savings bonds and split the remainder
  equally between his checking account and next year's tax payment. If Paul owes he wants the payment
  electronically debited from his checking account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

а	Employee's social security number 231-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		ne IRS website at irs.gov/efile
<b>b</b> Employer identification number (EIN	1)		1 Wag	es, tips, other compensation	2 Federal income	tax withheld
22-5XXXXXX			\$22,	876.39	\$2,617.10	
c Employer's name, address, and ZIP	code		3 Soc	ial security wages	4 Social security	tax withheld
Johnson Precision Tool and	d Die		\$22	,876.39	\$960.81	
612 Capitol Road			5 Med	dicare wages and tips	6 Medicare tax w	ithheld
Austin, TX 73301			\$22	,876.39	\$331.71	
			<b>7</b> Soc	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	e benefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> Nor	nqualified plans	12a See instruction	ns for box 12
Paul Austin					o d e	
128 Lone Oak Rd.			13 Statu empl	oyee <u>plan</u> sick pay	y <b>12b</b>	
Your City, State, and ZIP Code	9				o d e	
			<b>14</b> Othe	er	12c	
					o d e	
					12d	
					o d e	
f Employee's address and ZIP code						_
15 State Employer's state ID number	9	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS 2-15XXXXXX	\$22,876.39	\$1,520.69				
1						
W-2 Wage and Statement	Tax –	011	 ]	Department	of the Treasury – Interna	al Revenue Service
Copy B-To Be Filed With Emplo This information is being furnished						

RECIPIENT'S/LENDER'S name, address, and telephone number Yellow Rose Credit Union 1209 Lamar Avenue 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	1 Mortgage interest received from payer(s)/borrower(s)* \$ 4,677.34	Copy B For Payer/Borrower	
PAYER'S/BORROWER'S name Paul Austin	Points paid on purchase of principal residence	The information in boxes 1, 2, 3, and 4 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 mortdage interest or for	
Street address (including apt. no.) 128 Lone Oak Street.	3 Refund of overpaid interest \$		
City, state, and ZIP code Your City, State and ZIP Code	4 Mortgage insurance premiums \$ 818.56		
Account number (see instructions)	real estate taxes \$2,012.30	these points or because you did not report this refund of interest on your return.	

Advanced - Austin 107

PAYER'S name, street address, c	ty, state, ZIP code, and telephone no.	1a T	otal ordinary dividends	OMB No. 1545-0110			
Bail Brokerage Services 1300 Texas Avenue Austin, TX 73301		\$	123.75	2011		Dividends and	
		1b Q	ualified dividends			Distribution	
		\$	123.75	Form <b>1099-DIV</b>			
,		2a To	otal capital gain distr.	2b Unrecap. Sec. 125	50 gain	Сору I	
PAYER'S federal identification number	RECIPIENT'S identification number		ection 1202 gain	2d Collectibles (28%)	gain	For Recipie	
22-7XXXXXX	231-XX-XXXX	\$		\$			
RECIPIENT'S name	•		ndividend distributions	4 Federal income tax withheld		This is important tax	
David Acception		\$		\$ 5 Investment expenses		information and is	
Paul Austin				\$ investment expense	88	being furnished the Internal Reven	
Street address (including apt. no.)		6 For	eign tax paid	7 Foreign country or U.S. possession		Service. If you a required to file	
128 Lone Oak Rd.		\$				return, a negligen penalty or oth sanction may	
City, state, and ZIP code		8 Cash liquidation distributions				imposed on you this income is taxal	
Your City, State, and Z		\$		\$		and the IF	
Account number (see instructions						determines that it h not been reporte	
form 1099-DIV	(keep for your reco					Internal Revenue Servi	

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD	2011	PAYMENTS BY THE RAILROAD RETIREMEN	IT BOARD
844 N RUSH ST CHICAGO IL 60611-2092 PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX	Gross Social Security Equivalent Benefit     Portion of Tier 1 Paid in 2011	\$ 7,368.00	
Claim Number and Payee Code	Social Security Equivalent Benefit     Portion of Tier 1 Repaid to RRB in 2011		
Recipient's Identification Number     231-XX-XXXX	Net Social Security Equivalent Benefit     Portion of Tier 1 Paid in 2011	\$ 7,368.00	COPY C -
Recipient's Name, Street Address, City, State, and Zip Code	6. Workers' Compensation Offset in 2011		FOR RECIPIENT'S RECORDS
PAUL AUSTIN 128 LONE OAK ROAD	Social Security Equivalent Benefit     Portion of Tier 1 Paid for 2010		THIS
YOUR CITY, STATE AND ZIP CODE	Social Security Equivalent Benefit     Portion of Tier 1 Paid for 2009		INFORMATIOI IS BEING FURNISHED
	Social Security Equivalent Benefit     Portion of Tier 1 Paid for Years     Prior to 2009		TO THE INTERNAL REVENUE SERVICE.
	10. Federal Income Tax Withheld \$ 750.00	11. Medicare Premium Total \$ 1,156.80	DETIVIOL.

PAYERS' NAME, STREET ADDRESS, CITY, STATE, AND ZIF UNITED STATES RAILROAD RETIREMENT BO	7/11/	1	ANNUITIES OR PE RAILROAD RETIR		
844 N RUSH ST CHICAGO IL 60611-2092	Employee Contributions	¢15 207 25			
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		\$15,397.25			
Claim Number and Payee Code	Contributory Amount Paid	\$9,397.25	COPY B -		
<ol> <li>Recipient's Identification Number</li> <li>231-XX-XXXX</li> </ol>	5. Vested Dual Benefit			S INCOME ON DERAL TAX	
Recipient's Name, Street Address, City, State, and ZIP Code	6. Supplemental Annuity		RETURN. IF	THIS FORM ERAL INCOME	
PAUL AUSTIN	7. Total Gross Paid	\$9,397.25	TAX WITHHELD IN BOX S		
128 LONE OAK ROAD YOUR CITY, STATE AND ZIP	8. Repayments		YOUR RETUR		
CODE	Federal Income Tax     Withheld	\$1,561.00	FURNISHED TO THE INTERN REVENUE SERVICE.		
	10. Rate of Tax		11. Country	12. Medicare Premium Tot	

PAYER'S name, street address,		_	ED (if checked Gross distribut		OM	IB No. 1545-0119	] [	Distributions From
Davidson Bank & Trust Co. P.O. Box 848		\$ 2a	838.00 Taxable amour	nt	<u> </u>	2011	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance
		\$	838.00		F	orm <b>1099-R</b>		Contracts, etc.
		2b	Taxable amour not determined			Total distributio	n 🔲	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this
22-8XXXXXX	231-XX-XXXX	\$			\$	83.00		form shows federal income
RECIPIENT'S name Paul Austin		5	Employee contr /Designated Ro contributions or insurance prem	th ·	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to
Street address (including apt. no	).)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	\$ 8 \$	Other	%	your return.  This information is being furnished to the Internal
City, state, and ZIP code Your City, State and Zip C	ode	9a	Your percentage distribution		9b \$	Total employee con	tributions	Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s	tate no.	14 State distribution \$
\$		\$						\$
Account number (see instructions)		15 \$	Local tax withhe	eld	16	Name of localit	ty	17 Local distribution
		\$						\$

Advanced - Austin

# Exercise 11 - Fleming Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX) Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet

### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Inform	nation							
Your First Name		M. I.	Last Name	)			ou <u>a U</u> .S.	Citizen?
Anna		E.	Fleming			⊠ Ye	s 🗌 No	
<ol><li>Spouse's First Name</li></ol>		M. I.	Last Name	•		Is spo	use a U.S	6. Citizen?
						Ye:	s 🗌 No	
3. Mailing Address		Apt#	City				Code	
365 Wilkes Drive			Your	City	,	YS You	ur Zip Coo	<u>le</u>
4. Contact Information Phone: 313-555-XXXX	Cell Phor	ne:		E-mail:				
<ol><li>Your Date of Birth</li></ol>	6. Your J	ob Title	е	Are you:	7. Legall	y Blind	☐ Ye	s 🗵 No
09/16/1965	Editor			8. Totally	and Permane	ntly Disable	ed 🗵 Ye	s 🗌 No
9. Spouse's Date of Birth	10. Spous	e's Job	Title	Is Spouse:			☐ Ye	s 🗌 No
				12. Totally	and Permane	ntly Disable	ed 🗌 Ye	s 🗌 No
13. Can anyone claim you or yo	our spouse o	on their	tax return?	☐ Yes 🗵	No 🗌 Unsure	Э		
Part II. Marital Status and	l Househ	old In	formatio	n				
<ol> <li>As of December 31, 2011, w</li> <li>Single</li> <li>Married: Did you live wit</li> <li>Divorced or Legally Sep</li> </ol>	h your spou							
☐ Widowed: Year of spous	se's death:			· ·				
List names below of everyor lived outside of your home the list on page 3.								
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/do		Relationship to y (e.g. daughter son, mother, sister, none)	of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	_	(c)	(d)	(e)	(f)	(g)	(h)
James Fleming	12/25	/05	Son	12	Yes	S	Yes	Yes
Grete Fleming	10/16	/04	Daughter	12	Yes	S	Yes	Yes
. Valuntaana aasiating wi	4la .a.a.a.a!			4! 4	ماما ماماييمسمي		!	a .a al

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

# Exercise 11 – Fleming Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes No Unsure
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes No Unsure  □ □ □ 1. Alimony: If yes, do you have the recipient's SSN? □ Yes □ No □ □ □ 2. Contributions to a retirement account? □ IRA □ Roth IRA □ 401K □ Other □ □ 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?  (Form 1098-T)
X
Part V. Life Events – In 2011 Did you (or your spouse):
Yes       No       Unsure         □       □       1. Have a Health Savings Account? (Form 5498-SA)         □       □       2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)         □       □       3. Buy, sell or have a foreclosure of your home?         □       □       4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?         □       □       5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?         □       □       6. Live in an area that was affected by a natural disaster? If yes, where?         □       □       7. Receive the First Time Homebuyers Credit in 2008?         □       □       8. Pay any student loan interest? (Form 1098-E)         □       □       9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?         □       □       10. Attend school as a full time student? (Form 1098-T)
<ul> <li>✓ 11. Adopt a child?</li> <li>✓ 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?</li> </ul>
Tesidential 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
Catalog Number 52121F Form <b>13614-C</b> (Rev. xx-xxxx)

Advanced - Fleming

Additional Information and Questions related to the preparation of your return
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 the home? None
Are you or a member of your household considered disabled?   ───────────────────────────────────
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

## **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

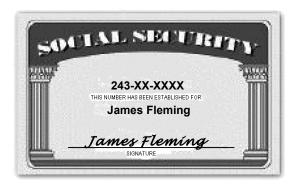
Catalog Number 52121E

Section B. Fo	or Certified Volunteer Preparer Completion		Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all rnses should be changed to "Yes" or "No".		Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	tion 2		1. Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2		complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?		Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:		Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>		4. Filing Status is correctly determined.
	ones:		<ol> <li>Personal and Dependency Exemptions are entered correctly on the return.</li> </ol>
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,		6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:		7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □ No	4. Did the taxpayer? provide more than half the support		8. Standard, Additional or Itemized Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:		9. All c <b>redits</b> are correctly reported.
			<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
☐ Yes ☐ No	<ol><li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li></ol>		All tax law issues above have been addressed and necessary changes have been made.
Reminders			If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, ncome <i>Tax</i> in making tax law determinations.		☐ Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:		

Catalog Number 52121E







# Interview Notes - Fleming

- Anna was employed as an editor. Starting on July 1, 2008, she also did some editing work from her home, for Wright Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$2,025 for paper, \$1,047.50 for printer cartridges, \$1,500 for postage, \$350 for a business phone line and long distance calls, and 234 miles in January and February for making deliveries. She had 10,000 other miles on her car. Anna 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.
- Anna is divorced. The divorce decree states that her ex-husband is to claim their son, James, as a
  dependent on his return even though Anna provides all the support for their children, Grete and James. 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.
- Global Investment Service notified Anna that she received \$418.13 in federal- and state-exempt interest income.
- In January, 2011, Anna took an IRA distribution of \$5,000 to pay off credit card debt.
- Anna wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional taxes.
- As you are going over Form 13614-C with Anna, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Anna paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Your City, State and ZIP Code, for Grete's and James's care while she was at work. She paid the day-care center \$1,793.
- Anna had a serious accident in June, 2011, and stopped working. She collected unemployment compensation but was too young to retire. Anna is now totally and permanently disabled.
- Anna's education expenditures could be a business expense, or a credit. Determine the most advantageous benefit for which she is qualified.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	a Employee's social security number 241-XX-XXXX	OMB No. 1545-000	Safe, accurate, PAST! Use	Visit the IRS website www.irs.gov/efile
Employer identification number (	EIN)	1	Wages, tips, other compensation	2 Federal income tax withheld
23-5XXXXXX		9	614,598.00	\$1,001.65
Employer's name, address, and	ZIP code	3	Social security wages	4 Social security tax withheld
Dakwood World-Herald			\$14,598.00	\$613.12
334 Dana Street		5	Medicare wages and tips	6 Medicare tax withheld
Dayton, OH 45402			\$14,598.00	\$211.67
		7	Social security tips	8 Allocated tips
d Control number		9		10 Dependent care benefits
Employee's first name and initial	Last name	Suff. 11	Nonqualified plans	12a See instructions for box 12
Anna E. Fleming				o d e
356 Wilkes Drive Your City, State, and ZIP Co	nda.	13	Statutory Retirement Third-par employee plan sick pay	C
roul Oily, State, and ZIF Ot	oue			o d e
		14	Other	12c
				o d e
				12d
Employee's address and ZIP cod	e			d e
5 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State income ta	x 18 Local wages, tips, etc.	19 Local income tax 20 Locality r
YS 24-1XXXXXX	\$14,598.00	\$574.50		

This information is being furnished to the Internal Revenue Service.

·	yee's social security number	OMB No. 1545	5-0008	Safe, accurate, FAST! Use		e IRS website at s.gov/efile			
b Employer identification number (EIN) 23-6XXXXXX			ges, tips, other compensation 532.00	2 Federal income \$328.00	ral income tax withheld .00				
c Employer's name, address, and ZIP code		<b>3</b> So	cial security wages	4 Social security t	ax withheld				
Butler, Inc.	\$2,5	532.00	\$106.34						
1908 N. Bend			<b>5</b> Me	dicare wages and tips	6 Medicare tax wit	thheld			
Dayton, OH 45404			\$2,	532.00	\$36.71				
-	<b>7</b> So								
d Control number	9		10 Dependent care	endent care benefits					
e Employee's first name and initial Last r	ame	Suff.	<b>11</b> No	s for box 12					
Anna E. Fleming					o d e				
356 Wilkes Drive			13 Statutory Retirement Third-party employee plan sick pay						
Your City, State, and ZIP Code					o d e				
			<b>14</b> Oth	er	12c				
					o d e				
f Employee's address and ZIP code									
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
YS 23-6XXXXXX	\$2,532.00	\$201.00							
<b>VAL </b> Wage and Tax	_	ו וחו		Department	of the Treasury - Internal	Revenue Service			
Form W-2 Wage and Tax Statement		2011	J						
Copy B-To Be Filed With Employee's	FEDERAL Tax Return.								
This information is being furnished to the									

	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
Parks National Bank 102 Overbrook Road		1 Interest income			
Dayton, OH 45402		\$ 416.87	2011	Inte	rest Income
•		2 Early withdrawal penalty			
		\$	Form <b>1099-INT</b>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	nds and Treas. obligati	ons	Copy B
23-7XXXXXX	241-XX-XXXX	\$			For Recipient
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expense	s	This is important tax information and is being
Anna E. Fleming		\$ 38.56	\$		furnished to the Internal Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other
356 Wilkes Drive		\$			sanction may be imposed on you if this income is
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity b	ond interest	taxable and the IRS
Your City, State, and ZIP 0	Code	\$	\$		determines that it has not been reported.
Account number (see instructions)		10 Tax-exempt bond CUSIP n	o. (see instructions)		

	CORRE	СТ	ED (if checke	d)			_	
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	tion	OM	B No. 1545-0119	-	Distributions From
Northern Financial Services P.O. Box 1011		\$	5,000.00		4	2011	Pe	nsions, Annuities, Retirement or Profit-Sharing
Fairbanks, AK 99701		2a	Taxable amou	nt				Plans, IRAs,
		\$	5,000.00		F	orm 1099-R		Insurance Contracts, etc.
		2b	Taxable amou not determined			Total distributio	n 🔲	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this
23-8XXXXXX	241-XX-XXXX	\$			\$	750.00		form shows federal income
RECIPIENT'S name Anna E. Fleming		5	Employee contributions of insurance premisers.	oth r	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.
Street address (including apt. no	1	\$ 7	Distribution	IRA/	\$ 8	Other		your return.
356 Wilkes Drive	,	ľ	code(s)	SEP/ SIMPLE	_	Other	%	This information is being furnished to the Internal
City, state, and ZIP code Your City, State, ZIP Code		9a	Your percentage distribution	of total %	١.	Total employee con	tributions	Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s	tate no.	14 State distribution \$
\$		\$						\$
Account number (see instructions)		15 \$	Local tax withh	eld	16	Name of localit	:y	17 Local distribution \$
12349876		\$			†			\$
Form <b>1099-R</b>					D	epartment of the	reasury -	Internal Revenue Service

			ED (if checke					
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ОМ	B No. 1545-0119	_	Distributions From ensions, Annuities,
Tri-State Publishers		φ.	5,400.00					Retirement or
P.O. Box 707		\$ 2a	Taxable amour		2	2011		Profit-Sharing
Cincinnati, OH 45202		<sup>2a</sup>	raxable arriour	IL				Plans, IRAs, Insurance
		\$	5,400.00		Fo	orm 1099-R		Contracts, etc.
		2b	Taxable amour	nt		Total		Copy B
			not determined	¹ 🔲		distributio	n	Report this
PAYER'S federal identification	RECIPIENT'S identification	3	Capital gain (in	cluded	4	Federal income	tax	income on your
number	number		in box 2a)			withheld		federal tax return. If this
								form shows
23-9XXXXXX	241-XX-XXXX	\$			\$			federal income
RECIPIENT'S name		5	Employee contr /Designated Ro		6	Net unrealized appreciation in		tax withheld in
Anna E. Fleming			contributions or			employer's sec		box 4, attach
9			insurance prem	iums				this copy to
		\$_			\$			your return.
Street address (including apt. no	.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is
356 Wilkes Drive			3	SIMPLE				being furnished to
O'1 1 - 1 1 - 7   D 1 -					\$ 9b	Total employee con	%	the internal
City, state, and ZIP code Your City, State, ZIP Code		9а	Your percentage distribution			rotal employee con	INDUIIONS	Revenue Service.
10 Amount allocable to IRR	11 1st year of desig. Roth contrib.	10		% ud	-	State/Payer's st	toto no	14 State distribution
within 5 years	Transit year of desig. Notificontrib.	١.	State tax withine	eiu .	13	State/Fayer 5 S	iale 110.	\$
\$		\$			<del> </del>			\$
Account number (see instructions)		φ 15	Local tax withhe	ald.	16	Name of localit	v	17 Local distribution
7 Goodin Hamber (See Histractions)		\$	Local tax within	iu .		rvariie or localit	У	\$
		\$						φ \$
Form <b>1099-R</b>		Ψ				onartment of the T	reacting -	· Internal Revenue Service

	☐ CORRE	СТ	ED (if checked)				
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1	Rents	ON	IB No. 1545-0115		
Wright Publishing							
P.O. Box 1765		\$			2M <b>1</b> 1		Miscellaneous
Dayton, OH 45404		2	Royalties				Income
		\$		For	m 1099-MISC		
		3	Other income	4	Federal income tax	withheld	Сору В
		\$		\$			For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health car	e payments	
24-0XXXXXX	241-XX-XXXX	\$		\$			
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments dividends or interest	in lieu of	This is important tax
Anna E. Fleming					dividends of litterest		information and is
		_	\$12,875.88	_			being furnished to the Internal Revenue
Street address (including apt. no.)		9	Payer made direct sales of	\$	Crop insurance p		Service. If you are
		"	\$5,000 or more of consumer	10	Crop insurance p	roceeus	required to file a return, a negligence
356 Wilkes Drive			products to a buyer (recipient) for resale	\$			penalty or other sanction may be
City, state, and ZIP code		11	. ,	12			imposed on you if
Your City, State and Zip (	Code						this income is taxable and the IRS
Account number (see instructions)		13	Excess golden parachute payments	14	Gross proceeds pan attorney	oaid to	determines that it has not been reported.
		\$		\$			reported.
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state	te no.	18 State income
		\$					\$
\$	\$	\$					\$
Form 1099-MISC	(keep	for y	our records)	De	epartment of the T	reasury -	Internal Revenue Service

		CTED (if	checked)				
PAYER'S name, street address, city,	PAYER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-0120			
Ohio Unemployment Commission 747 Capitol Blvd.		\$ 1	345.00	2011			Certain Government
Columbus, OH 43270			ocal income tax redits, or offsets				Payments
		\$		Forn	ո <b>1099-G</b>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Fede	ral income tax wit	hheld	Copy B
24-1XXXXXX	241-XX-XXXX			\$	135.00		For Recipient
RECIPIENT'S name		5 ATAA/RTAA	A payments	6 Taxa	able grants		This is important tax
Anne E. Fleming							information and is
		\$		\$			being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	e payments	8 If ch	ecked, box 2 is		Service. If you are
356 Wilkes Drive		\$		inco	e or business me		required to file a return, a negligence penalty or
City, state, and ZIP code		9 Market ga	in				other sanction may be imposed on you if this
Your City, State and Zip C	ode	\$					income is taxable and
Account number (see instructions)		10a State	10b State identifica	ation no.	11 State income ta	x withheld	the IRS determines that it has not been
					\$		reported.
Form <b>1099-G</b>	(keep f	or your rec	cords)	Depa	artment of the Ti	reasury -	Internal Revenue Service

# Exercise 12 – Sterling Intake and Interview Sheet, page 1 of 4

Form **13614-C** (Rev. XX-XXXX)

Department of the Treasury – Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB # 1545-1964

### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- · Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Inforr	nation									
Your First Name		M. I.	Last N	Name				Are yo	u a U.S. (	Citizen?
Steven		A.	Sterli	ing				X Ye	s 🗌 No	
2. Spouse's First Name		M. I. Last Name Is spous							use a U.S	. Citizen?
Page Page		S. Sterling								
3. Mailing Address		Apt#		City			State	Zip	Code	
3717 Misty Meadow				Your City	y		YS	You	ır Zip Coc	le
4. Contact Information Phone: 404-555-XXXX  Cell Phone:  E-mail:										
<ol><li>Your Date of Birth</li></ol>	6. Your	Job Titl	е		Are you:	7. Lega	lly Blir	nd	☐ Yes	s 🗵 No
09/21/1941	Retired				8. Totally	and Perman	ently [	Disable	d 🗌 Yes	s ⊠ No
<ol><li>Spouse's Date of Birth</li></ol>	10. Spous	se's Jol	Title		ls Spouse:	11. Lega			X Yes	
02/11/1951	Housewi	e			12. Totally	and Perman	ently [	Disable	d 🗌 Yes	s ⊠ No
13. Can anyone claim you or yo	our spouse	on thei	r tax ret	turn?	Yes 🗵	No 🗌 Unsu	re			
Part II. Marital Status and	l House	old Ir	nforma	ation						
1. As of December 31, 2011, v Single Married: Did you live wit Divorced or Legally Sep	h your spo	te of fin							s 🗌 No	
Widowed: Year of spou	se's death:									
<ol><li>List names below of everyor lived outside of your home the list on page 3.</li></ol>										
Name (first, last) Do not enter your name or spouse's name below.	Name (first, last) Do not enter your name or  Date of Birth   Relationship to you   Number   US Citizen or   Marital   Full-   Received									
(a)	(b	)	(C	:)	(d)	(e)		(f)	(g)	(h)
Samantha Summers	1/13/	1949	Sis	ter	12	Yes		S	No	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

# Exercise 12 – Sterling Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes No Unsure
☐ ☒ ☐ 1. Wages or Salary? (Form W-2)
□ X □ 2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
<ul><li>4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,</li></ul>
1099-DIV)
<ul> <li>S. Refund of state/local income taxes? (Form 1099-G)</li> <li>6. Alimony Income?</li> </ul>
<ul> <li>Z</li> <li>Z</li> <li>B. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?</li> </ul>
(Forms 1099-S, 1099-B)
(Forms 1099-B)  Solution (Such as payments from insurance or workers compensation)? (Forms 1099-R, W
<ul> <li>✓ Instability installed (count to payments from Installations of Welfter Section). (Forms 1995-IX, W</li> <li>✓ Instability installations from Pensions, Annuities, and/or IRA? (Form 1999-R)</li> </ul>
☐ X ☐ 11. Unemployment Compensation? (Form 1099-G)
<ul> <li>✓ In Schemps (I of the 1995)</li> <li>✓ In Schemps (I</li></ul>
☐ X ☐ 13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
(Forms W-2 G, 1099-MISC)
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes No Unsure
☐ X ☐ 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
<ul><li>□ X</li><li>□ 2. Contributions to a retirement account?</li><li>□ IRA</li><li>□ Roth IRA</li><li>□ 401K</li><li>□ Other</li></ul>
☐ ☑ 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
(Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
S. Medical expenses (including health insurance premiums)?
☐ 区 G. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
□ 区 □ 8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?
Part V. Life Events – In 2011 Did you (or your spouse):
Yes No Unsure
□ X □ 1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?  (Farms 4000 C. 4000 A)
(Forms 1099-C, 1099-A)
<ul> <li>3. Buy, sell or have a foreclosure of your home?</li> <li>4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?</li> </ul>
<ul> <li>5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?</li> <li>6. Live in an area that was affected by a natural disaster? If yes, where?</li> </ul>
C. Live in an area that was affected by a flatinal disaster? If yes, where?      T. Receive the First Time Homebuyers Credit in 2008?
Receive the First Time Homebuyers Credit in 2000:     Receive the First Time Homebuyers Credit in 2000:     Receive the First Time Homebuyers Credit in 2000:
S. Tay any stadent loan microst: (Ferm 1998 E)     S. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
□ X □ 10. Attend school as a full time student? (Form 1098-T)
☐ ☒ ☐ 11. Adopt a child?
☐ ☑ ☐ 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
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
Catalog Number 52121E Form <b>13614-C</b> (Rev. xx-xxx

Advanced - Sterling

Additional Information and Questions related to the preparation of your return
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 the home? None
Are you or a member of your household considered disabled? 🗵 Yes 🗌 No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit? ☐ Yes ☒ No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

## **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

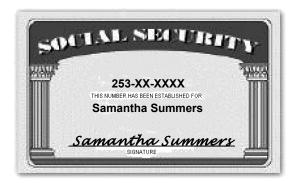
Catalog Number 52121E

Section B. Fo	or Certified Volunteer Preparer Completion		Section C. For Certified Quality Reviewer Completion
correct tax retured complete. All qualifier "Unsure" responsa	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No".  **Reted by Certified Volunteer only if persons are listed**		Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	stion 2		1. Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2	l,	complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?		Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:		Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>		4. Filing Status is correctly determined.
	ones:		<ol> <li>Personal and Dependency Exemptions are entered correctly on the return.</li> </ol>
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,		6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:		7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □ No	4. Did the taxpayer? provide more than half the support		Standard, Additional or Itemized     Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:		All credits are correctly reported.
			<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
☐ Yes ☐ No	5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b>		All tax law issues above have been addressed and necessary changes have been made.
Reminders			☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, ncome <i>Tax</i> in making tax law determinations.		Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:		

Catalog Number 52121E







# Interview Notes - Sterling

- Steven and Page have been married for over 40 years, and each year they return to your site to have their tax return completed. Steven retired from the International Brotherhood of Electrical Workers on January 1, 2008. Page, who is a housewife, is covered by the plan.
- Steven's sister, Samantha Summers, lived with them all year. She is an invalid and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Page has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Steven purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2011. He received \$23,789 net of commissions on the sale.
- Neither Steven nor Page 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 sent by check, and will pay any amount due by check.
- Page was hit by a car in February of 2008 and was severely injured. Shortly after her release from the hospital she applied for Social Security Disability. Page received a lump sum payment from the Social Security in 2011.
- The Sterlings' brought in the prior year returns to find out if they need to do amended returns due to the lump sum that Page received.
- Steven and Page have always filed joint returns and have never had any tax exempt interest. Steven's
  Social Security benefits have been \$15,972 for each of the prior three years. Their combined AGI for 2008
  was \$36,390, for 2009 was \$36,510 and for 2010 was \$36,605.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	☐ CORRE	CTED (if checked)		_	
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
Chapman Federal S & L As	ssociation				
1413 5th Street		1 Interest income	2011	Into	rest Income
Cincinnati, OH 45202		\$ 124.73		inte	rest income
		2 Early withdrawal penalty	1		
		\$	Form <b>1099-INT</b>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	onds and Treas. obligati	ions	Сору В
24-5XXXXXX	251-XX-XXXX	\$		For Recipient	
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	s	This is important tax information and is being
Steven A. Sterling					furnished to the Internal
_		\$	\$		Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other
3717 Misty Meadow		\$			sanction may be imposed on you if this income is
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity be	ond interest	taxable and the IRS
Your City, State, and ZIP (	Code	\$	\$		determines that it has not been reported.
Account number (see instructions)		10 Tax-exempt bond CUSIP r	no. (see instructions)		•
Form <b>1099-INT</b>	(keep 1	for your records)	Department of the T	reasury -	Internal Revenue Service

state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
	1 Interest income	୬ <b>⋒</b> 11	Into	rest Income
	\$ 1,864.78		mice	rest income
	2 Early withdrawal penalty			
	\$	Form <b>1099-INT</b>		
RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	nds and Treas. obligati	ons	Copy E
251-XX-XXXX	\$	_		For Recipien
	4 Federal income tax withheld	5 Investment expenses	S	This is important ta
				information and is being furnished to the Internation
	\$	\$		Revenue Service. If you are required to file a return,
	6 Foreign tax paid	7 Foreign country or U.S. possession		negligence penalty or other
	\$			sanction may be imposed on you if this income is
City, state, and ZIP code		9 Specified private activity be	ond interest	taxable and the IRS
Code	\$	<b> </b> \$		determines that it has no been reported
	10 Tax-exempt bond CUSIP n	o. (see instructions)		]
	RECIPIENT'S identification number 251-XX-XXXX	1 Interest income \$ 1,864.78 2 Early withdrawal penalty \$ RECIPIENT'S identification number 251-XX-XXXX  4 Federal income tax withheld  \$ 6 Foreign tax paid \$ 8 Tax-exempt interest  Code	1 Interest income \$ 1,864.78 2 Early withdrawal penalty \$ Form 1099-INT  RECIPIENT'S identification number 251-XX-XXXX  4 Federal income tax withheld 5 Investment expenses  \$ \$ \$ 6 Foreign tax paid \$ 7 Foreign country or U.S. \$ 8 Tax-exempt interest 9 Specified private activity by	1 Interest income \$ 1,864.78 2 Early withdrawal penalty \$ Form 1099-INT  RECIPIENT'S identification number 251-XX-XXXX  4 Federal income tax withheld 5 Investment expenses  \$ \$ \$ 6 Foreign tax paid \$ 7 Foreign country or U.S. possession \$ \$ 8 Tax-exempt interest \$ \$ \$ Specified private activity bond interest \$ \$ \$ \$

	☐ CORREC	CTE	D (if checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	18	Total ordinary dividends	OMB No. 1545-0110			
Bridgeport Fund			162.99  Qualified dividends	2011	Dividends and Distributions		
P.O. Box 5250 Hebron, KY 41048			106.00	Form <b>1099-DIV</b>			
		\$		2b Unrecap. Sec. 129		Copy B For Recipient	
PAYER'S federal identification number	RECIPIENT'S identification number	20	Section 1202 gain	2d Collectibles (28%)	) gain		
24-7XXXXXX	251-XX-XXXX	\$		\$			
RECIPIENT'S name		3 \$	Nondividend distributions	4 Federal income tax	This is important tax information and is		
Steven A. Sterling				5 Investment expenses \$ 7 Foreign country or U.S. possession		being furnished to the Internal Revenue Service. If you are	
Street address (including apt. no.)		6	Foreign tax paid			required to file a	
3717 Misty Meadow		\$	13.15			return, a negligence penalty or other sanction may be	
City, state, and ZIP code Your City, State, and ZIP	Code	8 \$	Cash liquidation distributions	9 Noncash liquidation distributions \$		imposed on you if this income is taxable and the IRS	
Account number (see instructions)						determines that it has not been reported.	
Form <b>1099-DIV</b>	(keep for your reco	rds)		Department of the T	reasury -	Internal Revenue Service	

CORRECTED (if checked)									
PAYER'S name, street address,	city, state, and ZIP code	1	<ol> <li>Gross distribution</li> </ol>			MB No. 1545-0119	Distributions From		
Averell Pension Fund 36964 Doane Road		\$	18,625.00			2011	Pe	Pensions, Annuities, Retirement or Profit-Sharing	
Louisville, KY 40202		2a	Taxable amour	nt				Plans, IRAs, Insurance	
		\$			F	orm 1099-R		Contracts, etc.	
		2b	Taxable amour not determined			Total distributio	on 🗌	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax	
24-8XXXXXX	251-XX-XXXX	\$			\$	1,715.00		return. If this form shows federal income	
RECIPIENT'S name		5	Employee contr	butions	6	Net unrealized		tax withheld in	
Steven A Sterling			/Designated Ro contributions or insurance prem			appreciation in employer's sec		box 4, attach this copy to	
		\$			\$			your return.	
Street address (including apt. no	.)	7	Distribution	IRA/ SEP/	8	Other		This information is	
3717 Misty Meadow			code(s)	SIMPLE	:			being furnished to	
			7	Ш	\$		%	the Internal	
City, state, and ZIP code	N = -1 =	9a	Your percentage		9b		itributions	Revenue Service.	
Your City, State, and ZIP C			distribution		\$	5,864.00			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	l	State tax withhe	ld	13	State/Payer's s	tate no.	14 State distribution	
1		\$			<del> </del>			\$  \$	
\$ Account number (see instructions)		ֆ 15	Local tax withhe	ald.	16	Name of localit	hv	17 Local distribution	
/ teesant number (see manuellons)		\$	Loodi tax within		.0	ranic or localit	٠,	\$	
		\$			<del>†</del>			Ψ  \$	
Form <b>1099-R</b>		14				Department of the 1	Freasury -	Internal Revenue Service	

			ED (if checke				ı _		
PAYER'S name, street address,	city, state, and ZIP code	1 Gross distribution				B No. 1545-0119	_	Distributions From ensions, Annuities,	
Scripps Investment Partners 101 Main Street		\$	11,793.00		a	2011		Retirement of Profit-Sharing	
Cincinnati, OH 45202		2a	Taxable amour	nt		<b>≤</b> ⊎ ∎ ∎		Plans, IRAs Insurance	
		\$	11,793.00		Fo	orm 1099-R		Contracts, etc.	
		2b	Taxable amour not determined			Total distributio	n 🔲	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this	
24-9XXXXXX	251-XX-XXXX	\$			\$	1,179.00		form shows	
RECIPIENT'S name Steven A Sterling		5	Employee contr /Designated Ro contributions or insurance prem	th ·	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to	
		\$	insurance prem	iums	\$			your return	
Street address (including apt. no	0.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is	
3717 Misty Meadow			7	SIMPLE	\$		%	being furnished to	
City, state, and ZIP code Your City, State, and ZIP (	Code	9a	Your percentage distribution	of total	9b \$	Total employee con	tributions	Revenue Service.	
10 Amount allocable to IRR within 5 years 11 1st year of desig. Roth contrib.		12 \$	State tax withhe	eld		State/Payer's st		14 State distribution \$	
\$		\$			ļ			\$	
Account number (see instructions)		15	Local tax withhe	eld	16	Name of localit	у	17 Local distribution	
		\$			ļ			\$	
		\$						\$	

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT							
<b>1</b> /()11	CIAL SECURITY BENE	IEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.					
Box 1. Name PAGE S. STERLING		iox 2. Beneficiary's Social Security Number 252-XX-XXXX					
I .	enefits Repaid to SSA in	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$34,545.00					
DESCRIPTION OF AMOUNT IN	I BOX 3	DESCRIPTION OF AMOUNT IN BOX 4					
Paid by check or direct \$32,350.20	deposit:						
Medicare Part B premiums	s deducted						
from your benefits: \$1,	,384.80						
Medicare Prescription Dr	rug Bo	Box 6. Voluntary Federal Income Tax Withholding					
premiums (Part D) deduct	ted from						
your benefits: \$810.00	Во	lox 7. Address					
Total Additions:\$34,545.	.00	PAGE S. STERLING					
Benefits for 2011:\$8,820	0.00	3717 MISTY MEADOW					
Benefits for 2010:\$8,820	0.00	YOUR CITY, STATE AND ZIP CODE					
Benefits for 2009:\$8,820	Во	lox 8. Claim Number (Use this number if you need to contact SSA.)					
Benefits for 2008:\$8,085		Chango					
Draft as of May 15, 201 Form \$\$A-1099-\$M (1-2011)		rhis form to ssa or irs					

Advanced - Sterling

	A-1099 – SOCIAL SEC YOUR SOCIAL SECURITY BE						
ZUII. SEE THE	REVERSE FOR MORE INFOR	MATION.					
Box 1. Name STEVEN A. S'	Box 2. Beneficiary's Social Security Number 251-XX-XXXX						
Box 3. Benefits Paid in 2011 \$15,972.00	Box 4. Benefits Repaid to SSA \$0.00	A in 2011		Benefits for 2017 5,972.00	1 (Box 3 minus Box 4,		
DESCRIPTION OF A	MOUNT IN BOX 3		DESCRIPTION	OF AMOUNT	IN BOX 4		
Paid by check or o	direct deposit:						
\$13,227.20							
Medicare Part B p	remiums deducted						
from your benefits	s: \$1,384.80						
		Box 6. Vol	untary Federal	Income Tax Wit	thholding		
Medicare Prescript	cion Drug		\$550.00	)			
premiums (Part D)	deducted from	Box 7. Add	dress				
your benefits: \$81	10.00						
		STEV	EN A ST	ERLING			
Total Additions:\$1	15,972.00	3717	MISTY	MEADOW			
		YOUR	R CITY,	STATE AN	D ZIP CODE		
Benefits for 2011:	\$15,972.00	Box 8. Cla	im Number (Us	e this number if yo	ou need to contact SSA.)		
Draft as of May 1	<u> 5, 2011 - Subject t</u>	o Chai	nge				
rm <b>SSA-1099-SM</b> (1-2011)	DO NOT RETURN	THIS FO	RM TO SSA	OR IRS			

# **Advanced Comprehensive Problem**

Form <b>13614-C</b> (Rev. XX-XXXX)	Inta			_	_	rnal Revenue Se lity Revi		et		OMB # 1545-1964
Section A. You sl Thank you for allow please provide co ask your preparer.	ing us to pre	pare your to	ax retur							
You will need you Tax information Social security of Proof of Identity	such as For ards or ITIN	letters for y	ou and	all pe				).		
Part I. Your Pers	onal Inforr	nation								
Your First Nam Karl	ie		M. I. R.	Last	Name nt				Are you	u a U.S. Citizen?
2. Spouse's First	Name		M. I.	Last	Name				Is spou	use a U.S. Citizen
Kara			B.	Bry	ant				× Yes	s □ No
<ol><li>Mailing Address</li><li>1068 Rivermeade I</li></ol>			Apt#		City Your C	ity		State YS		Code Ir Zip Code
4. Contact Informa Phone: 259-55		Cell Phor	ne:			E-mail:		A		
5. Your Date of B 07/28/1940	irth	6. Your J Clerk	lob Title	9		Are you: 8. Totally	7. Lega and Perman	-		☐ Yes ☒ No d ☐ Yes ☒ No
9. Spouse's Date 01/15/1950	of Birth	10. Spous School Te		Title		Is Spouse: 12. Totally	11. Lega and Perman			☐ Yes ☒ No d ☐ Yes ☒ No
13. Can anyone cla	aim you or yo	our spouse	on their	tax r	eturn?	☐ Yes 🗵 N	No 🗌 Unsu	re		
Part II. Marital	Status and	d Househ	old In	forn	nation					
1. As of December Single Married: Di			use dur	ing ar	ny part of	the last six r	months of 20	)11? [	X Yes	□No

# Divorced or Legally Separated: Date of final decree or separate maintenance agreement: Widowed: Year of spouse's death:

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  $\ \square$  and list on page 3.

iist on page o.							
Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Tamara Thomas	5/8/2006	Grandchild	12	Yes	S	Yes	Yes
Kendra Kent	3/13/1988	Daughter	12	Yes	S	Yes	Yes
Kerri Bryant	3/17/1948	Sister	12	Yes	S	No	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Catalog Number 52121E Form **13614-C** (Rev. xx-xxxx)

Advanced - Kent

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.								
Part III. Income – In 2011, did you (or your spouse) receive:								
Yes No Unsure	ess)? (Form 1099-MISC) ir home)?							
☐ X ☐ 13. Income (or loss) from Rental Property?								
<ul> <li>✓ Interview (er receipt to make the control of the c</li></ul>								
(Forms W-2 G, 1099-MISC)								
Part IV. Expenses – In 2011 Did you (or your spouse) pay:								
Yes No Unsure								
<ul> <li>X □ □ 1. Alimony: If yes, do you have the recipient's SSN?</li> <li>X □ □ 2. Contributions to a retirement account? □ IRA □ Roth IRA □ 401K □ 0</li> <li>X □ □ 3. Educational expenses paid for yourself, spouse or dependents, such as tuition (Form 1098-T)</li> </ul>								
<ul> <li>(committee 1)</li> <li>4. Unreimbursed employee business expenses (such as teacher supplies, uniform 5. Medical expenses (including health insurance premiums)?</li> <li>6. Home mortgage interest? (Form 1098)</li> <li>7. Real estate taxes for your home or personal property taxes for your vehicle? (</li> <li>8. Charitable contributions?</li> <li>9. Child/dependent care expenses, such as day-care?</li> </ul>	- '							
Part V. Life Events – In 2011 Did you (or your spouse):								
Yes No Unsure								
<ul> <li>X</li> <li>1. Have a Health Savings Account? (Form 5498-SA)</li> <li>X</li> <li>2. Have debt from a mortgage or credit card canceled/forgiven by a commercial (Forms 1099-C, 1099-A)</li> </ul>	lender?							
<ul> <li>3. Buy, sell or have a foreclosure of your home?</li> <li>4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which</li> <li>5. Purchase and install energy efficient home items (such as windows, furnace, in the foreign of the for</li></ul>								
<ul> <li></li></ul>	so how much? \$400							
In the cost matter tax payments of apply last year 3 fertilities by your 2011 tax? If the state of apply last year 3 fertilities by your 2011 tax? If the year 3 fertilities by your 2011 tax? If the year 3 fertilities by your 2011 tax? If the year 3 fertilities by your 2011 tax? If the year 3 fertilities by your 2011 tax? If the year 3 fertilities by your 2011 tax? If the year 3 fertilities by your 2011 tax? If the year 3 fertilities by your 2011 tax? If the year 3 fertilities by your 2011 tax? If the								
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 🗌 Spous								
Catalog Number 52121E Form 1	<b>13614-C</b> (Rev. xx-xxxx)							

Additional Information and Questions related to the preparation of your return
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 the home? None
Are you or a member of your household considered disabled? 🗵 Yes 🗌 No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

## **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	u are the link between the taxpayer's information and a n. Verify the taxpayer's information on pages 1, 2 & 3 is lestions must be discussed with the taxpayer and all lineses should be changed to "Yes" or "No".	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	eted by Certified Volunteer only if persons are listed tion 2	1. Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2	complete.
☐ Yes ☐ No	Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
☐ Yes ☐ No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	Personal and Dependency     Exemptions are entered correctly     on the return.
☐ Yes ☐ No	3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes, which ones:  Output  Description:	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which offes.	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □ No	Did the taxpayer? provide more than half the support	8. Standard, Additional or Itemized Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:	All credits are correctly reported.
		Withholding shown on Forms     W-2, 1099 and Estimated Tax     Payments are correctly reported.
☐ Yes ☐ No	<ol><li>Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</li></ol>	All tax law issues above have been addressed and necessary changes have been made.
<u>Reminders</u>		If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, ncome Tax in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	

Catalog Number 52121E











### Interview Notes - Kent

- · Karl and Kara are full-time residents of your state and they want to file a state return.
- Karl indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Kara does not wish to contribute.
- Their daughter, Kendra, is a full-time student classified as a junior at a local community college.
- Karl and Kara paid for day care for Karl's granddaughter Tamara (who lived with them full-time) while they both worked. Karl is a clerk and Kara is a schoolteacher.
- Kerri Bryant is Kara's older sister who is totally and permanently disabled. Kerri lived with the Kents all year and was fully supported by them.
- If they have a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678.
- Karl and Kara provided 100% of the support for both Kendra and Tamara.
- Kara received \$5,000 cash from the estate of her great-aunt.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

Advanced - Kent 133

# Line 7—Wages

	a Employee's social security number 212-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use		the IRS website at v.irs.gov/efile		
<b>b</b> Employer identification number	(EIN)		1 Wa	ges, tips, other compensation	2 Federal incom	e tax withheld		
25-5XXXXXX		\$13	,817.00	\$987.00	\$987.00			
c Employer's name, address, and	ZIP code	<b>3</b> So	cial security wages	4 Social securit	y tax withheld			
Jefferson Independent S	School District	\$13	.817.00	\$580.31				
12210 Lee Road		5 Me	dicare wages and tips	6 Medicare tax	withheld			
Indianapolis, IN 46204		\$13	,817.00	\$200.45				
, .				cial security tips	8 Allocated tips			
d Control number			9		10 Dependent ca	re benefits		
e Employee's first name and initia	al Last name	Suff.	<b>11</b> No	nqualified plans	12a See instruction	ons for box 12		
Kara B. Bryant					o d e			
1068 Rivermeade Dr.			13 Stat emp	loyee plan sick pay	12b			
Your City, State and ZIP C	ode				o d e			
			<b>14</b> Oth	er	12c			
					o d e			
					12d			
					o d e			
f Employee's address and ZIP co								
15 State Employer's state ID nu		17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS 21-6XXXXXX	\$13,817.00	\$693.00						
1								
		<del></del>		<u> </u>	7.0 T	<u> </u>		
Form W-2 Wage at Statement	nd lax	3071		Department o	of the Treasury-Inter	nal Revenue Servici		
	_	_ ע ע ע						
	<b>nployee's FEDERAL Tax Return.</b> hed to the Internal Revenue Service.							

	a Employee's social sec 212-XX-XXXX		MB No. 1545-0008	Safe, accurate, FAST! Use	rs <b>e</b> √ file	Visit the IRS webs www.irs.gov/efile				
<b>b</b> Employer identification number	(EIN)	•	<b>1</b> Wa	ges, tips, other compe	nsation 2 Fede	eral income tax withhel	ld			
25-6XXXXXX			\$28	,134.00	\$2,1	76.00				
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages	4 Soci	al security tax withheld	d			
Americus Petroleum			\$31	,087.63	\$1,3	05.68				
260 Rice Street			5 Me	edicare wages and tip	s 6 Med	icare tax withheld				
Indianapolis, IN 46204			\$31	,087.63	\$450	).77				
		<b>7</b> So	cial security tips	8 Alloc	cated tips					
d Control number	9		<b>10</b> Depe	10 Dependent care benefits						
e Employee's first name and initial	Last name		Suff. 11 No	nqualified plans	12a See	12a See instructions for box 12				
Karl R. Kent					Ĭ D	\$2,953.63				
1068 Rivermeade Dr.			13 State	13 Statutory Retirement Third-party employee plan Sick pay C						
Your City, State and ZIP Co	ode									
			<b>14</b> Oth	ier	12c	12c				
					o d e					
					<b>12d</b>	1				
					o d e					
f Employee's address and ZIP coo	le									
15 State Employer's state ID nun	nber 16 State wa	ages, tips, etc. 17	State income tax	18 Local wages, tips	, etc. 19 Local inc	come tax 20 Local	ity name			
YS 21-5XXXXXX	\$28,13	4.00 \$	1,674.00							
ĺ										
W-2 Wage an	d Tax			Depa	rtment of the Treasu	ry-Internal Revenue	Servic			
orm <b>VV —</b> Stateme	nt		ىك ىك ك							
opy B-To Be Filed With Em										

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> Forms Tree—do not complete.

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

### Line 8—Interest

Karl is collecting payments on a seller-financed mortgage. The purchaser is Charles Campbell (SSN 219-XX-XXXX), 1523 North Curry Rd, Your City, State, ZIP Code. Last year Karl received \$2,782.15 interest on that loan.

	CTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112			
Kendall Federal Credit Union					
2602 Parks Road	1 Interest income	2011	Interest Income		
Indianapolis, IN 46204	\$ 456.00		interest income		
	2 Early withdrawal penalty				
	\$ 46.00	Form <b>1099-INT</b>			
PAYER'S federal identification number RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	ons Copy B			
25-7XXXXXX 211-XX-XXXX	\$	For Recipient			
RECIPIENT'S name	4 Federal income tax withheld	5 Investment expenses	This is important tax information and is being		
Karl R. Kent			furnished to the Internal		
	\$	\$	Revenue Service. If you are required to file a return, a		
Street address (including apt. no.)	6 Foreign tax paid	<b>7</b> Foreign country or U.S. p			
1068 Rivermeade Dr.	\$		on you if this income is		
City, state, and ZIP code	8 Tax-exempt interest	9 Specified private activity bo	nd interest taxable and the IRS determines that it has not		
Your City, State, and ZIP Code	\$	\$	been reported.		
Account number (see instructions)	10 Tax-exempt bond CUSIP no. (see instructions)				
Form 1099-INT (keep t	for your records)	Department of the Tr	reasury - Internal Revenue Service		

	CORRI	ECTED (if checked)					
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	1			
Gordon Investments							
1239 Main Street		1 Interest income	2011	Interest Income			
Indianapolis, IN 46204		\$		inte	rest income		
		2 Early withdrawal penalty	]				
		\$	Form <b>1099-INT</b>				
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	3 Interest on U.S. Savings Bonds and Treas. obligations				
12-1XXXXXX	211-XX-XXXX	\$	-		For Recipient		
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	This is important tax information and is being			
Karl R. Kent					furnished to the Internal		
		\$	\$		Revenue Service. If you are required to file a return, a		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession		negligence penalty or other		
1068 Rivermeade Dr.		\$			sanction may be imposed on you if this income is		
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bo	ond interest	taxable and the IRS determines that it has not		
Your City, State, and ZIP (	Code	\$ 148.63	\$		been reported.		
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)					
Form <b>1099-INT</b>	(keep	for your records)	Department of the T	reasury -	Internal Revenue Service		

Karl received a broker's statement from ZYX 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.

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

Advanced - Kent 135

### **ZYX INVESTMENTS** 2011 Form 1099

January 24, 2012 456 Maple Ave **Date Prepared:** Fairbanks, AK 99701

970-555-XXXX Recipient's Name and Address

Karl R. Kent Federal ID Number: 25-8XXXXXX

Taxpayer ID Number: 211-XX-XXXX 1068 Rivermeade Drive Your City, State and ZIP Code

Account Number: 1111-55555 Copy B for Recipient

Divid	ividends and Distributions - 2011				Form 1099 - DIV		
Box	Description	A	mount	Total			
1a	Total ordinary dividends	\$	231.86	\$	231.86		
	(Includes amount shown in box 1b)						
1b	Qualified dividends		231.86		231.86		
2a	Total Capital Gain Distributions		68.75		68.75		
	(Includes amount shown in boxes 2b, 2c and 2d)						
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		3.75		3.75		
8	Cash Liquidation Distributions				0.00		
9	Noncash Liquidation Distributions				0.00		
Inter	est Income - 2011			Form 1	099 - INT		

Inter	nterest Income - 2011						
Box	Description	Amount	To	Total			
1	Interest Income	\$123.00	\$	123.00			
3	Interest on U. S. Savings Bonds and Treasury Obligations	\$2,455.00	\$	2,455.00			
4	Federal Income Tax Withheld	\$245.00	\$	245.00			
5	Investment expenses						
6	Foreign Tax Paid						
8	Tax-Exempt Interest		\$	189.22			
9	Specific Private Activity Bond Interest			0.00			

Proceeds from Bro	ker and BarterTr	ansactions	2011			F	orm 1099-B
7 - Description	1b-Cusip Number	5- No of Shares	Cost / Basis	Buy date	1a- Sale Date	2- Gross Proceeds (Less Commissions)	4-Federal Income Tax Withheld
Rust Corporation	xxxxxxxx	100	\$3,200.00	11/1/1998	9/23/2011	\$1,700.00	\$0.00
Rio Motors Inc	xxxxxxxx	150	\$9,543.00	7/15/2008	6/1/2011	\$10,675.00	\$0.00
Rider corporation	xxxxxxxx	65	*	*	12/30/2011	\$5,663.00	\$0.00

Total Gross Proceeds from Broker Transactions (less commissions) \$18,038.00 **Total Federal Income Tax Withheld** \$0.00

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.

2011 Form 1099

Neither Karl nor Kara have 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 Karl as reported on a 1099-DIV (or broker's statement).

Refund Monitor-Refund (Balance Due): \$

<sup>\* =</sup> Information not available

# Line 10—Taxable Refunds

Karl and Kara itemized deductions last year and received a \$437 tax refund from the state. Their taxable income for 2010 was \$49,859. Their total itemized deductions were \$13,250. The amount of state income taxes was \$2,998 and the amount of state sales tax was \$689.00.

	☐ CORRE	CTED (if	checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployment compensation			No. 1545-0120		
IN Department of Revenue						Certain	
1600 West Indy Street		\$		9	011		Government
Indianapolis, IN 46204			ocal income tax redits, or offsets	<u>(</u>		Payments	
		\$	37.00	Forr	n <b>1099-G</b>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Fede	ral income tax wit	thheld	Copy B
25-9XXXXX	211-XX-XXXX			\$			For Recipient
RECIPIENT'S name		5 ATAA/RTAA payments		6 Taxable grants			This is important tax
Karl R. Kent/ Kara B. Brya	nt						information and is
		\$		\$			being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	e payments	8 If checked, box 2 is trade or business			Service. If you are required to file a return,
1068 Rivermeade Dr		\$		inco		<u> </u>	a negligence penalty or
City, state, and ZIP code		9 Market ga	in				other sanction may be imposed on you if this
Your City, State and Zip Code		\$					income is taxable and the IRS determines that
Account number (see instructions)		10a State	10b State identifica	ation no. 11 State income to		ax withheld	it has not been
					\$		reported.
Form <b>1099-G</b>	(keep f	or your rec	ords)	Depa	artment of the T	reasury -	Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

### Line 12—Business Income

Kara has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on Form 1099-MISC, she also received \$1,082 during the year from other doctors for this service. Her expenses included \$49.00 for paper and \$67.50 for a printer cartridge. Kara used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 35 business miles per month and 10,000 other miles. She bought the car and started using it for business on January 2, 2006. Kara has another car available for personal use.

Advanced - Kent

	_	ED (if checked)  Rents	OM	IB No. 1545-0115		
cate, and enquire to	\$				ı	Miscellaneous Income
	\$		Foi	m 1099-MISC		
	3	Other income	1	Federal income tax	withheld	Copy I For Recipien
RECIPIENT'S identification number	<u> </u>	Fishing boat proceeds		Medical and health care	payments	
212-XX-XXXX	\$		\$			
		Nonemployee compensation	8		n lieu of	This is important ta
	\$	1,637.00	\$	uividends of interest		information and being furnished t the Internal Revenu
	_		10	Crop insurance pr	oceeds	Service. If you ar required to file
		products to a buyer (recipient) for resale	\$			return, a negligend penalty or othe sanction may b
	11		12			imposed on you this income i
ode						taxable and the IR
		Excess golden parachute payments		Gross proceeds p an attorney	aid to	determines that has not bee reported
15h Section 400A income		State tax withhold		State/Payor's stat	0.00	18 State income
130 Section 409A income	1	State tax withheld	''	Giale/Payer S Stat	e 110.	\$ State income
\$	\$					. <u>%</u>
	RECIPIENT'S identification number 212-XX-XXXX	State, ZIP code, and telephone no.	state, ZIP code, and telephone no.  1 Rents  2 Royalties  3 Other income  \$ TRECIPIENT'S identification number  212-XX-XXXX  7 Nonemployee compensation  1,637.00  9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale \( \bigcup \) [11]  11  12  13 Excess golden parachute payments  \$ Sodo of the consumer products of a buyer (recipient) for resale \( \bigcup \) [15  15b Section 409A income  16 State tax withheld  \$ Sodo of the consumer products of a buyer (recipient) for resale \( \bigcup \) [15 Excess golden parachute payments	state, ZIP code, and telephone no.  1 Rents  2 Royalties  \$ 2 Royalties  \$ 3 Other income \$ 4 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	state, ZIP code, and telephone no.  1 Rents 2 Royalties 2 Royalties 5 Form 1099-MISC 3 Other income 4 Federal income tax \$  RECIPIENT'S identification number 212-XX-XXXX 5 Fishing boat proceeds 6 Medical and health care  1,637.00 8 Substitute payments idividends or interest  1,637.00 9 Payer made direct sales of dividends or interest  1,637.00 10 Crop insurance products to a buyer (recipient) for resale  12  11 Excess golden parachute payments an attorney  15 Section 409A income 16 State tax withheld 17 State/Payer's stat	state, ZIP code, and telephone no.  1 Rents 2 Royalties 5 Form 1099-MISC 3 Other income \$ Form 1099-MISC 4 Federal income tax withheld \$ \$  RECIPIENT'S identification number 212-XX-XXXX \$ \$  7 Nonemployee compensation 8 Substitute payments 1,637.00 \$ Payer made direct sales of dividends or interest 1,637.00 \$ 10 Crop insurance proceeds 11 Excess golden parachute payments 12  14 Gross proceeds paid to an attorney 15 State /Payer's state no. 15 State /Payer's state no.

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

# Line 13—Capital Gain or Loss

PAYER'S name, street address, city,		ECTED (if checked)  1a Date of sale or exchange	OMB No. 1545-0715	Proceeds From		
Pelrum Brokerage Ser 82 Durr Street	vice	03/10/2011		Broker and Barter Exchange		
Indianapolis, IN 46249		1b Date of acquisition		Transactions		
manapolis, in 102 to		07/01/2001	Form <b>1099-B</b>			
		bonds, etc.	Reported Sales price to IRS	nmissions and option premiums		
PAYER'S federal identification number	RECIPIENT'S identification number	\$ 8,859.00 3 Cost or other basis	4 Federal income tax withhe			
FATER 3 lederal identification number	NEGIFIENT 3 Identification number	3 Cost of other basis	4 Federal income tax within	Copy B		
26-1XXXXXX	211-XX-XXXX	\$ 10,123.00	\$	For Recipient		
RECIPIENT'S name		5 Wash sale loss disallowed	6 If this box is checked,	This is important tax information and is		
Karl R. Kent		\$	boxes 1b, 3, 5, and 8 may be blank	being furnished to the Internal Revenue Service, If you are		
Street address (including apt. no.)		7	8 Type of gain or loss	required to file a return, a negligence penalty or		
1068 Rivermeade Dr.			Short-term   Long-term   ✓	other sanction may be imposed on you if this		
City, state, and ZIP code		9 Description	income is taxable and the IRS determines that			
Your City, State, and ZIP	Code	100 shares Purdue st	tock	it has not been reported.		
Account number (see instructions)		10 Profit or (loss) realized in 2011 on closed contracts	11 Unrealized profit or (loss) open contracts—12/31/20			
		\$	\$	\$		
CUSIP number		12 Unrealized profit or (loss) on open contracts — 12/31/2011	13 Aggregate profit or (loss) contracts	on 15 If box checked, loss based on amount in box 2 is not allowed		
		\$	\$			

Karl 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.** 

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

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

# Line 15—IRA Distributions

		_	ED (if checke	- /	_		•			
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ON	IB No. 1545-0119	-	Distributions From		
Saulk Trust Company P.O. Box 254 Indianapolis, IN 46204		\$ 2a	\$ 838.00 2a Taxable amount			2011	Pe	Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance		
		\$	838.00		F	orm 1099-R		Contracts, etc.		
		2b	Taxable amour			Total distributio	n 🔲	Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this		
26-2XXXXXX	211-XX-XXXX	\$			\$			form shows federal income		
RECIPIENT'S name Karl R. Kent	ECIPIENT'S name		Employee contr /Designated Ro contributions or insurance prem	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to		
		\$			\$			your return.		
Street address (including apt. no 1068 Rivermeade Dr	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	-	Other	%	This information is being furnished to the Internal		
City, state, and ZIP code		9a	Your percentage	of total	9b	Total employee con	tributions	Revenue Service.		
Your City, State, and ZIP C	Code		distribution	%	\$					
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s	tate no.	14 State distribution \$		
\$		\$			١	/S/21-3XXXX	XX	\$		
Account number (see instructions)		15 \$	Local tax withhe	eld	16	Name of localit	ty	17 Local distribution		
		\$			<del> </del>			\$		

Karl 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,		_	ED (if checke Gross distribut		ОМ	B No. 1545-0119		Distributions From	
Yale Security IRA P.O. Box 2537		\$	11,755.00		4	2011	Fe	Retirement or Profit-Sharing	
Indianapolis, IN 46204		2a	Taxable amour	nt				Plans, IRAs, Insurance Contracts, etc.	
		\$ 2b	Taxable amour		Fo	orm 1099-R Total distributio	n 🗌	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this	
26-3XXXXXX	211-XX-XXXX	\$			\$			form shows federal income	
RECIPIENT'S name Karl R. Kent	RECIPIENT'S name		Employee contr /Designated Ro contributions or insurance prem	th	6	Net unrealized appreciation in employer's sec		tax withheld in	
		\$_		154	\$_		1	your return	
Street address (including apt. no 1068 Rivermeade Dr	5.)		Distribution code(s)	IRA/ SEP/ SIMPLE	\$	Other	%	This information is being furnished to the Internal	
City, state, and ZIP code Your City, State, and ZIP (	Code	9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld		State/Payer's s		14 State distribution \$	
\$		\$				'S/21-4XXXX		\$	
Account number (see instructions)		\$	Local tax withhe	eld 	16	Name of localit	:y 	17 Local distribution	
		\$						\$	

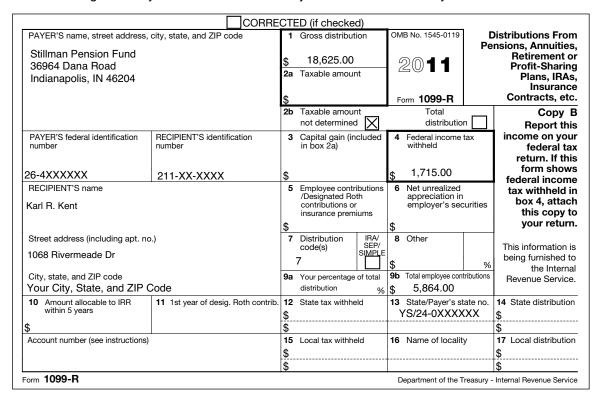
Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

Advanced - Kent 139

### Line 16—Pensions and Annuities

	CORRE	СТ	ED (if checke	CORRECTED (if checked)								
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	OM	IB No. 1545-0119	_	Distributions From				
Defense Finance & Accou US Military Retirement Pa P.O.Box 7139 Indianapolis, IN 46249	· ·	\$ 2a \$	1,200.00 Taxable amour	nt		20 <b>11</b>	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
		2b	Taxable amour			Total distributio	n 🔲	Copy B Report this				
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this form shows				
11-2XXXXXX	211-XX-XXXX	\$			\$			federal income				
RECIPIENT'S name  Karl R. Kent		5 Employee contributions /Designated Roth contributions or insurance premiums  6 Net unrealized appreciation in employer's sec		1	tax withheld in box 4, attach this copy to your return.							
Street address (including apt. no	).)	7	Distribution	IRA/	Ψ 8	Other		,				
1068 Rivermeade Dr	,,		code(s)	SEP/ SIMPLE	\$	ou.ioi	%	This information is being furnished to the Internal				
City, state, and ZIP code Your City, State, and ZIP (	City, state, and ZIP code Your City, State, and ZIP Code		Your percentage distribution		9b \$	Total employee con	tributions	Revenue Service.				
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s	tate no.	14 State distribution \$				
\$		\$						\$				
Account number (see instructions)		15 \$	Local tax withhe	eld	16	Name of localit	ty	17 Local distribution				
		\$						\$				
Form <b>1099-R</b>			·			epartment of the T	Freasury -	Internal Revenue Service				

Karl retired two years ago and started drawing his retirement pay on January 1, 2010. He recovered \$335 of his cost during the first year. Karl did not select a joint and survivor annuity.



Refund – Refund (Balance Due): \$\_\_\_\_\_

651111

			Final K-1 Amend		OMB No. 1545-0099
Schedule K-1 (Form 1065)	2011	Pa	Partner's Share of Deductions, Cred		rent Year Income, nd Other Items
Internal Payonus Sentice	calendar year 2011, or tax beginning, 2011	1	Ordinary business income (loss)	15	Credits
	ending, 20	2	Net rental real estate income (loss)		
Partner's Share of Income, Do Credits, etc. ► See back	eductions, of form and separate instructions.	3	Other net rental income (loss)	16	Foreign transactions
Part I Information About the		4	Guaranteed payments		
A Partnership's employer identification numb		5	Interest income		
B Partnership's name, address, city, state, ar		6a	Ordinary dividends		
Black Jack Production Comp 1001 Yukon Drive	pany	6b	Qualified dividends	-	
Fairbanks, AK 99701		7	Royalties	-	
C IRS Center where partnership filed return			\$1,050.00		
Austin  D X Check if this is a publicly traded partner.	ership (PTP)	8	Net short-term capital gain (loss)		
Part II Information About the		9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
E Partner's identifying number 212-XX-XX		9b	Collectibles (28%) gain (loss)		
F Partner's name, address, city, state, and Zi	P code	9с	Unrecaptured section 1250 gain		
Kara B. Bryant		10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
1068 Rivermeade Drive		11	Other income (loss)		
Your City, State and Zip C	ode				
G General partner or LLC member-manager	Limited partner or other LLC member				
H Domestic partner	Foreign partner			19	Distributions
What type of entity is this partner?		12	Section 179 deduction		
J Partner's share of profit, loss, and capital (s  Beginning	ee instructions): Ending	13	Other deductions		
Profit %	%			20	Other information
Loss % Capital %	%				
K Partner's share of liabilities at year end:					
Nonrecourse		14	Self-employment earnings (loss)		
Recourse					
L Partner's capital account analysis:		*Se	ee attached statement for ad	dition	al information.
Beginning capital account \$ _ Capital contributed during the year \$					
Current year increase (decrease) . \$					
Withdrawals & distributions \$ (	)	슬			
Ending capital account \$		Ō			
☐ Tax basis ☐ GAAP ☐ ☐ Other (explain)	Section 704(b) book	For IRS Use Only			
M Did the partner contribute property with a to Yes  □ No   If "Yes," attach statement (see instruc	-				
For Paperwork Reduction Act Notice, see Instruc			Cat. No. 11394R		Schedule K-1 (Form 1065) 2011

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

Advanced - Kent 141

## **Line 19—Unemployment Compensation**

		CTED (if o	checked)					
PAYER'S name, street address, city,	1 Unemployment compensation			No. 1545-0120				
Indiana Unemployment Commission 32 Sutton Road		\$ 2,	\$ 2,550.00 \$ State or local income tax			Certain Government		
Indianapolis, IN 46204			redits, or offsets			Payments		
		\$		For	m <b>1099-G</b>			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Fede	eral income tax wit	hheld	Copy B	
26-6XXXXXX	211-XX-XXXX			\$ 120.00			For Recipient	
RECIPIENT'S name	RECIPIENT'S name		5 ATAA/RTAA payments		able grants	This is important tax		
Karl R. Kent							information and is	
		\$		\$			being furnished to the Internal Revenue	
Street address (including apt. no.)		7 Agriculture payments		8 If checked, box 2 is			Service. If you are	
1068 Rivermeade Dr		\$		trade or business income			required to file a return, a negligence penalty or	
City, state, and ZIP code		9 Market ga	in				other sanction may be	
Your City, State and Zip Code		\$					imposed on you if this income is taxable and	
Account number (see instructions)		10a State 10b State identifica		cation no. 11 State income tax withh		x withheld	the IRS determines that it has not been	
				\$			reported.	
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service								

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

## Line 20—Social Security Benefits

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT							
2011 • PART OF Y	YOUR SOCIAL SECURITY BE	NEFITS SH	HOWN IN BOX 5 MAY BE TAXABLE INCOME.				
SEE THE F	REVERSE FOR MORE INFORM	MATION.					
Box 1. Name  KARL R. KENT		1	eficiary's Social Security Number 11-XX-XXXX				
Box 3. Benefits Paid in 2011 \$13,682.00	Box 4. Benefits Repaid to SSA \$0.00	in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$13,682.00				
DESCRIPTION OF AM	MOUNT IN BOX 3	Г	DESCRIPTION OF AMOUNT IN BOX 4				
Paid by check or d	irect deposit:						
\$11,337.20							
Medicare Part B pr	emiums deducted						
from your benefits	: \$1,384.80						
		Box 6. Volu	intary Federal Income Tax Withholding				
Medicare Prescript	ion Drug		\$360.00				
premiums (Part D)	deducted from	Box 7. Add	ress				
your benefits: \$60	0.00						
		KARL	R. KENT				
Total Additions:\$1	3,682.00	1068	RIVERMEADE DRIVE				
		YOUR	CITY, STATE AND ZIP CODE				
Benefits for 2011:		Box 8. Clai	m Number (Use this number if you need to contact SSA.)				
Draft as of May 15	<u> 5, 2011 - Subject to</u>	c Char	nge				
Form <b>SSA-1099-SM</b> (1-2011)	DO NOT RETURN	THIS FOR	RM TO SSA OR IRS				

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

#### Line 21—Other Income

	CORRECTED (if checked	d)					
PAYER'S name, address, ZIP code, federal identification	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238				
number, and telephone number	1,200.00		2011				
Lottery Board	3 Type of wager	4 Date won					
19 West Jackson Street	Lottery	04/14/2011	Form W-2G				
Indianapolis, IN 46204	5 Transaction	6 Race	Certain Gambling				
26-7XXXXXX (888)-341-XXXX	7 Winnings from identical wagers	8 Cashier	Winnings				
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is				
Kara B Bryant	212-XX-XXXX		being furnished to				
1068 Rivermeade Dr.	11 First I.D.	12 Second I.D.	the Internal Revenue Service.				
Your City, State and ZIP Code	13 State/Payer's state identification no.  YS 22-3xxxxxx	14 State income tax withheld 36.00	Сору В				
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.  The second of this income on your federal tax return. If this form shows federal tax return. If this form shows federal income tax withheld in box 2, attach							
Signature ► Kara B. Bryant Date ► 04/14/2011 this							
Form W-2G	-	Department of the 1	reasury - Internal Revenue Service				

Kara had \$2,250 in gambling losses.	

Refund Monitor-Refund (Balance Due): \$\_\_\_\_\_

#### Line 23—Educator Expenses

Kara bought her classroom supplies for her sixth graders and has receipts totally \$375.00.

## Line 31—Alimony Paid Adjustment

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

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

## Line 32—IRA Contribution Adjustment

Kara would like to make a contribution to her traditional IRA account. She wants to contribute only the amount that would give her the maximum tax benefit.

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

#### **Line 33—Student Loan Interest Adjustment**

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

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

## Line 40—Itemized Deductions

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

Medical insurance	\$1,200
Doctor bills	\$1,653
Hospital bills	\$3,200
Life insurance	\$1,842
Funeral expenses	\$5,600
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	\$965
Prescription eyeglasses	\$210
Church cash donations with canceled checks	\$1,650
Cash contributions to: National Public Radio, American	Cancer \$225
Society, Shriners Children's Hospital with canceled c	hecks and receipts
Contributions to Millsap Elementary School with cancel	ed checks and receipts \$250
Salvation Army (FMV of clothes and TV in good used c	ondition; Kents have receipts
for these contributions.)	\$350
Home mortgage interest (Form 1098)	\$3,164
County real estate tax (property tax statement based on	property value) \$1,253
City real estate tax (property tax statement based on property	roperty value) \$258
Personal property tax (based on the value)	\$624
Gambling losses	\$2,250
Speeding tickets	\$375

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

## Line 48—Credit for Child and Dependent Care Expenses

Karl and Kara paid the Maryville Day Care Center \$1,100 to watch Tamara while they worked. The address is 128 Menio St, Your City, State, and ZIP Code. Their EIN is 26-8XXXXXX.

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

## Line 49—Education Credits

Kara and Karl paid \$2,750 for Kendra's tuition. Kendra spent \$500.00 on textbooks and supplies and \$850.00 for a new computer which was not a course requirement.

	CORRE	CTED			
FILER'S name, street address, city, s Northern Kentucky Univers Nunn Drive Founders Hall 8	tate, ZIP code, and telephone number	Payments received for qualified tuition and related expenses	OMB No. 1545-1574	Tuition	
Highland Heights, KY 41076		2 Amounts billed for qualified tuition and related expenses 7,750.00	Form <b>1098-T</b>	Statement	
FILER'S federal identification no. 26-7XXXXXX	STUDENT'S social security number 213-XX-XXXX	3 If this box is checked, your has changed its reporting n		Copy B For Student	
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or grants		
Kendra Kent		\$	\$ 5,000.00	This is important	
Street address (including apt. no.) 1068 Rivermeade Dr		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an	tax information and is being furnished to the	
City, state, and ZIP code Your City, State and Zip Code		\$	academic period beginning January - March 2012 ▶	Internal Revenue Service.	
Service Provider/Acct. No. (see instr.	8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund		
Form <b>1098-T</b>	(keep for your records)	·	Department of the Treasury	Internal Revenue Service	

Kara 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.

Refund Monitor-Refund (Balance Due): \$\_\_\_\_\_

## Line 52—Energy Credits, Form 5695

The Kents 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 onsite preparation, assembly, or original installation of components. The Kents have not claimed any credits in previous years on the Form 5695.

Refund Monitor-Refund (Balance Due): \$\_\_\_\_\_

## Line 62—Estimated Tax Payments

During the year, Karl and Kara 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.

Refund Monitor-Refund (Balance Due): \$\_\_\_\_\_

# Line 73—Overpayment

#### 74a—Amount You Want Refunded to You

Refund Monitor-Refund (Balance Due): \$\_\_\_\_\_

Karl and Kara want any refund or debit deposited to or withdrawn from their checking account. (See the interview notes for their bank routing and account numbers.)

Refund Monitor-Refund (Balance Due): \$\_\_\_\_\_

## Line 75—Applied to Next Year's Estimated Taxes

If Karl and Kara have a refund coming, they want half of the refund applied to next year's taxes.

Refund Monitor-Refund (Balance Due): \$\_\_\_\_\_

If using TaxWise $^{\mathbb{R}}$ , 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**

Karl and Kara want to sign their return using the Practitioner's Pin.

## **Advanced Supplemental Exercise**

## **Advanced Supplemental Exercise**

Open Exercise 12 (Sterling) and continue with the following:

- 1. Steven and Page received several documents after they had filed their original 2011 tax return. They returned to the site that assisted them with their return.
- 2. Steven had forgotten that he had made the following stock sales during the tax year:
  - 100 shares of Brescoa. He received this stock on April 12, 2009 as part of an inheritance. The stock
    was originally purchased for \$350 but the fair market value (FMV) of the stock when inherited was
    \$1,650 and was \$1,120 (net proceeds) when he sold it on November 17.
  - 150 shares of Fisk. He sold the stock on June 1 for \$10,675 gross proceeds. He bought the stock for \$6,675 on July 7, 1996. He had to pay a \$25 brokerage fee to sell the stock.
  - 65 shares of Greenville Corp. He sold this stock for \$5,663 on December 12. He bought the stock through a stock purchase plan between May 4, 1999, and June 1, 2003. The total cost basis was \$7,218.
- 3. Page rolled over her IRA from First Oakdale IRA to Merrill Lynch IRA. Enter the following 1099-R:

P.U. DUX 23237		\$ 12,576.00 2a Taxable amount			4	B No. 1545-0119  20 <b>1 1</b> corm <b>1099-R</b>	_	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2b	Taxable amour			Total distributio	n 🔲	Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this form shows		
25-1XXXXXX	252-XX-XXXX	\$			\$			federal income		
RECIPIENT'S name Page S. Sterling	RECIPIENT'S name age S. Sterling		Employee contr /Designated Ro contributions or insurance prem	oth r	6 Net unrealized appreciation in employer's sec		1	tax withheld ir box 4, attach this copy to your return		
Street address (including apt. no	o.)	\$ 7	Distribution	IRA/ SEP/	\$ 8	Other		This information is		
3717 Misty Meadow			code(s) G	SIMPLE	\$		%	being furnished to		
City, state, and ZIP code Your City, State, and ZIP Code		9a	9a Your percentage of total distribution %		9b Total employee c		tributions	Revenue Service.		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	\$	State tax withhe	eld	13 State/Payer's state no.		tate no.	14 State distribution \$		
\$		\$						\$		
Account number (see instructions)		15 \$	Local tax withhe	eld	16	Name of localit	ty	17 Local distribution \$		
		\$						\$		

4. Enter Form 1099-R. Page took a distribution to pay for outstanding medical expenses.

PAYER'S name, street address,		_	ED (if checke Gross distribut		OM	B No. 1545-0119	_	Distributions From		
Newcomb Financial Services 200 Lincoln Street Cincinnati, OH 45202		\$ 10,000.00 2a Taxable amount 4 10,000.00				2011	Pe	Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		\$ 2b	Taxable amour	nt	F	orm <b>1099-R</b> Total distributio	n 🔲	Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this		
25-2XXXXXX	252-XX-XXXX	\$			\$	1,500.00		form shows		
RECIPIENT'S name Page S. Sterling		5	Employee contributions or insurance prem	th r	Net unrealized appreciation in employer's securities			tax withheld in box 4, attach this copy to		
Street address (including apt. no 3717 Misty Meadow	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	\$ 8 \$	Other	%	your return This information is being furnished to the Internal		
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total	9b \$	Total employee con	tributions	Revenue Service.		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$ \$	State tax withhe	eld	l .	State/Payer's si		14 State distribution \$		
Account number (see instructions)		15 \$ \$	Local tax withhe	eld	16	Name of localit	:y 	17 Local distribution \$		

## Military Practice Exercises 13–15

## Exercise 13 – Parkland Intake and Interview Sheet, page 1 of 3

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- · Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information	on									
Your First Name	M. I	. L	ast Name			u a U.S. (	Citizen?			
Stephen	L		Parkland				X Yes	No 🗌 No		
2. Spouse's First Name	M. I	.  L	'						. Citizen?	
Lisa	R	.	Parkland				× Yes	No 🗌 No		
Mailing Address	Apt	t#	City			State				
1979 Reed Road			Your Cit	У		YS	You	ır Zip Cod	e	
4. Contact Information Phone: 513-555-XXXX Ce	II Phone:			E-mail:	None	R				
5. Your Date of Birth 6.	Your Job T	itle		Are you:	7. Lega	lly Blii	nd	Yes	s ⊠ No	
10/13/1973 Mili	itary			8. Totally	and Perman	ently I	Disable	d 🗌 Yes	x No	
9. Spouse's Date of Birth 10.	Spouse's J	lob T		ls Spouse:	11. Legal				s ⊠ No	
09/13/1976 Hor	memaker			12. Totally	and Perman	ently I	Disable	d 🗌 Yes	x No	
13. Can anyone claim you or your sp	ouse on th	eir ta	ax return?	☐Yes 区	No 🗌 Unsui	re				
Part II. Marital Status and Ho	usehold	Info	ormation							
1. As of December 31, 2011, were y	you?									
Single		·								
✓ Married: Did you live with you	ır spouse d	luring	g any part of t	he last six	months of 20	11?	X Yes	☐ No		
☐ Divorced or Legally Separate	ed: Date of	final	decree or sep	oarate main	itenance agre	eemer	nt:			
☐ Widowed: Year of spouse's d	leath:			·						
2. List names below of everyone wh	o lived in y	our h	home in 2011	(other than	you or spou	se). A	Also list	anyone w	/ho	
lived outside of your home that yo	ou supporte	ed du	uring 2011. If	additional	space is need	ded pl	ease ch	neck here	and	
list on page 3.										
Name (first, last) Do not enter your name or	Date of Birth (mm/dd/yy)		ationship to you e.g. daughter,	Number of months	US Citizen or resident of the		Marital Status	Full- time	Received less than	
spouse's name below.	(11111111111111111111111111111111111111	s	son, mother,	lived in	US, Canada o	r	as of	student	\$3700	
		S	sister, none)	your home in 2011	Mexico in 201 (yes/no)		2/31/11 (S/M)	in 2011 (yes/no)	income in 2011	
(2)	(b)		(2)		,		` ′	,	(yes/no)	
(a)	<u> </u>		(c)	(d)	(e)		(f)	(g)	(h)	
Timothy S Parkland	12/14/03		Son	12	Yes	s	Single	Yes	Yes	
Hannah E Parkland	11/19/01	I	Daughter	12	Yes	S	Single	Yes	Yes	

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

## Exercise 13 – Parkland Intake and Interview Sheet, page 2 of 3

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes No Unsure
Part IV. Expenses – In 2011 Did you (or your spouse) pay:  Yes No Unsure
<ul> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: If yes, do you have the recipient's SSN?</li> <li>In a limony: In a limony: In a limony the yes, and yes,</li></ul>
<ul> <li>X</li> <li>8. Charitable contributions?</li> <li>9. Child/dependent care expenses, such as day-care?</li> </ul>
Part V. Life Events – In 2011 Did you (or your spouse):
Yes No Unsure  □ X □ 1. Have a Health Savings Account? (Form 5498-SA) □ X □ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?  (Forms 1099-C, 1099-A)
□       X       □       3. Buy, sell or have a foreclosure of your home?         □       X       □       4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?         □       X       □       5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?         □       X       □       6. Live in an area that was affected by a natural disaster? If yes, where?         □       X       □       7. Receive the First Time Homebuyers Credit in 2008?         □       X       □       8. Pay any student loan interest? (Form 1098-E)         □       X       □       9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?         □       X       □       10. Attend school as a full time student? (Form 1098-T)         □       X       □       11. Adopt a child?         □       X       □       12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
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
Catalog Number 52121F  Form <b>13614-C</b> (Rev. xx-xxxxx)

Additional Information and Questions related to the preparation of your return
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 the home? None
Are you or a member of your household considered disabled? $\ \square$ Yes $\ oxtimes$ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!
Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.
Paperwork Reduction Act Notice
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

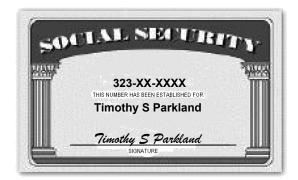
Form **13614-C** (Rev. xx-xxxx)

#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing Remember: You are the link between the taxpaver's information and a the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all reflects correct tax law application to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. Yes No 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: 5. Personal and Dependency **Exemptions** are entered correctly on the return. 6. All information shown on source documents and noted in Section A. 3. Did any of the persons listed in Part II, Question 2 Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: Any Adjustments to Income are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. Yes No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, Correct SIDN and EFIN are Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

Catalog Number 52121E









#### Interview Notes - Parkland

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

- Stephen was deployed on March 15, 2010, and returned from Iraq in support of Enduring Freedom in time to enjoy Christmas with his family this past December.
- The only information that Lisa brought with her was Stephen's W-2. Lisa also told you that they received \$22 of interest income from the Military Credit Union but did not receive a statement.
- They did not itemize last year. The state return does not need to be prepared. She said that neither of them want to designate any of their taxes for the Presidential Election Fund. If there is a refund, the check is to be mailed to their home address.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	a Employee's social security number 321-XX-XXXX Safe, accurate, FAST! Use FAST! Use Www.irs.gov/efile									
Employer identification num	per (EIN)		1 Wag	ges, tips, other compensation	2 Federal income	tax withheld				
27-5XXXXXX				\$0.0	00	\$0.00				
Employer's name, address,	and ZIP code			<b>3</b> Soc	cial security wages	4 Social security t	4 Social security tax withheld			
DFAS				\$31	,795.63	\$1,335.42	\$1,335.42			
P O BOX 8889				<b>5</b> Me	dicare wages and tips	6 Medicare tax wi	6 Medicare tax withheld			
NDIANAPOLIS, IN 46	249-2410			\$31	,795.63	\$461.04				
				<b>7</b> Soc	cial security tips	8 Allocated tips				
d Control number			9		10 Dependent care	10 Dependent care benefits				
Employee's first name and ir	nitial Last na	me	<b>11</b> No	nqualified plans	<b>12a</b> See instructions for box 12					
Stephen L Parkland 756 Emerson Way					13 Statutory Retirement Third-party sick pay					
Your City, Your State and	d Zip Code			<b>14</b> Oth	er	12c				
f Employee's address and ZIP	code					12d C g d e				
5 State Employer's state ID		16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nar			
YS   12-3456789		\$0.00	\$0.00							
					_					
wage Stater	and Tax nent	_	307]	J	Department	of the Treasury-Interna	l Revenue Servi			
opy B-To Be Filed With	Employee's Fl	EDERAL Tax Return.								
nis information is being furr	ished to the In	ternal Revenue Service								

As you were talking to Lisa while completing the diagnostics, she mentioned that she needed to get home as soon as possible. A neighbor was coming by her home to pick up a dress that she had altered. When you inquired further, she told you that she did minor alterations and repairs. Her in-home business is conducted in her military-provided housing, as approved by the base commander.

You asked about her income and any money that she spent on supplies. Lisa stated she had only made \$7,500 doing this work and paid \$728 in expenses. She said that she never had to maintain any inventory because she purchased supplies for each repair as she worked on it.

You explained to Lisa that the money she earned was taxable and subject to self-employment and would need to be included on their return. You advised her that since this was regarded as a business to be sure to keep records of any money received and of any expenses associated with this type of work. Since it was taxable she would be able to deduct expenses associated with the work.

Include this additional information in the Parklands' return.

## Exercise 14 – Stetson Intake and Interview Sheet, page 1 of 4

Form 13614-C
(Rev. XX-XXXX)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

OMB # 1545-1964

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

• • • • • • • • • • • • • • • • • • • •				•						
Part I. Your Personal Inforr	nation									
Your First Name		M. I.	Last N	ame				Are yo	u a U.S.	Citizen?
James		Р	Stetso	on				× Yes	s 🗌 No	
2. Spouse's First Name		M. I.	Last N	ame				Is spo	use a U.S	6. Citizen?
Dora		E	Stets	on				X Yes	s 🗌 No	
<ol><li>Mailing Address</li></ol>		Apt#		City			State		Code	
314 Emerson Way			\	Your Cit	у		YS	You	ır Zip Coc	de
4. Contact Information Phone: 615-555-XXXX	Cell Phor	ne:			E-mail:	None	A			
5. Your Date of Birth	6. Your J	lob Title	е		Are you:	7. Lega	lly Bli	nd	☐ Yes	s 🗵 No
11/19/1973	Military				8. Totally	and Perman	ently	Disable	d 🗌 Yes	s 🗵 No
9. Spouse's Date of Birth	10. Spous	e's Job	b Title		ls Spouse:					s 🗵 No
12/21/1974	Retail Sal	es			12. Totally	and Perman	ently	Disable	d 🗌 Ye	s 🗵 No
13. Can anyone claim you or yo	our spouse o	on thei	r tax retu	urn?	☐ Yes 🗵	No 🗌 Unsu	re			
Part II. Marital Status and	l Househ	old Ir	nforma	tion						
1. As of December 31, 2011, v	vere you?					7				
Single										
	th your spou	ıse dur	ring anv	part of t	the last six	months of 20	11?	X Yes	s □ No	
☐ Divorced or Legally Sep										
☐ Widowed: Year of spou										
List names below of everyor	ne who lived	d in voi	ur home	in 2011	(other than	n you or spou	ise). A	Also list	anvone v	vho
lived outside of your home to list on page 3.										
Name (first, last)	Date of	Birth   F	Relationshi		Number	US Citizen o	r   I	Marital	Full-	Received
Do not enter your name or spouse's name below.	(mm/do	d/yy)	(e.g. dau		of months lived in	resident of the US, Canada of		Status as of	time student	less than \$3700
spouse's name below.			sister, n		your home	Mexico in 201		2/31/11	in 2011	income
					in 2011	(yes/no)		(S/M)	(yes/no)	in 2011 (yes/no)
(a)	(b)		(c)		(d)	(e)		(f)	(g)	(yes/110) (h)
Helen Stetson	07/29	/02	Daugl	hter	12	Yes	5	Single	Yes	Yes
William Burns	08/15	/00	Soi	n	12	Yes	5	Single	Yes	Yes
Gracie Stetson	09/08	/99	Daugl	hter	0	Yes	5	Single	Yes	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

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## Exercise 14 – Stetson Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes       No       Unsure         □       1. Wages or Salary? (Form W-2)         □       X       2. Tip Income?         □       X       3. Scholarships? (Forms W-2, 1098-T)         □       X       4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)         □       X       5. Refund of state/local income taxes? (Form 1099-G)         □       X       6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments (such as cash received for services)? (Form 1099-MISC Self-Employment payments)? (Form 1099-MISC Self-Employments)? (Form 1099-MISC Self-Employments)?
<ul> <li>S</li> <li>9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)</li> <li>X</li> <li>10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> <li>X</li> <li>11. Unemployment Compensation? (Form 1099-G)</li> <li>X</li> <li>12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)</li> <li>X</li> <li>13. Income (or loss) from Rental Property?</li> <li>X</li> <li>14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:</li></ul>
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes       No       Unsure         □       X       □       1. Alimony: If yes, do you have the recipient's SSN? □ Yes □ No         □       X       □       2. Contributions to a retirement account? □ IRA □ Roth IRA □ 401K □ Other         □       X       □       3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
(Form 1098-T)
Part V. Life Events – In 2011 Did you (or your spouse):
Yes No Unsure  ☐ X ☐ 1. Have a Health Savings Account? (Form 5498-SA) ☐ X ☐ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?  (Forms 1099-C, 1099-A)
X
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

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Additional Information and Questions related to the preparation of your return
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 the home? None
Are you or a member of your household considered disabled? ☐ Yes ☒ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.
Paperwork Reduction Act Notice
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Form **13614-C** (Rev. xx-xxxx)

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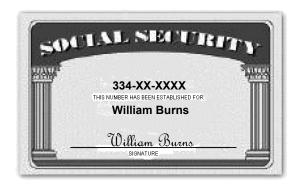
#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing Remember: You are the link between the taxpayer's information and a the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all reflects correct tax law application to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. Yes No 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: 5. Personal and Dependency **Exemptions** are entered correctly on the return. 6. All information shown on source documents and noted in Section A. 3. Did any of the persons listed in Part II, Question 2 Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: Any Adjustments to Income are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. Yes No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, Correct SIDN and EFIN are Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

Catalog Number 52121E











#### Interview Notes - Stetson

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

- The Stetsons moved to their current base from a base in North Carolina on September 1, 2010.
- James' daughter, Gracie, from his previous marriage lives with her mother. James pays \$326 per month in child support. James has a signed Form 8332 that allows him to claim the exemption for Gracie in evennumbered years.
- William is Dora's child. His father is deceased. He lived with his mother all year.
- Helen is the child of this marriage.
- While at this base they paid for after-school day care for William and Helen. They paid \$100 per week for 15 weeks to Terrill's Tots, 798 Lucas Way, Your City, Your State, Your ZIP Code. The EIN for Terrill's Tots is 29-2XXXXXX.
- James worked as a part time teacher for the off-site campus of the University of Maryland. He was paid \$1,500.00 and incurred mileage expenses from January 17, 2011 through March 17, 2011 of \$250 and expenses for supplies of \$103.
- They did not itemize last year. The state return does not need to be prepared. Neither James nor Dora would like to contribute to the Presidential Election Campaign Fund. If there is a refund, the check is to be mailed to their home address.
- Neither are full time students and EITC has never been disallowed.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	a Employee's social security number 331-XX-XXXX  OMB No. 1545-0008  Safe, accurate, FAST! Use  Www.irs.gov/efile								
<b>b</b> Employer identification number (	EIN)		1 Waq	ax withheld					
27-5XXXXXX			\$32	,340.50	\$4,851	.07			
c Employer's name, address, and	ZIP code		<b>3</b> Soc	cial security wages	4 Social s	4 Social security tax withheld			
DFAS			T	,340.50	\$1,610				
P.O. Box 8889			<b>5</b> Me	dicare wages and tips	6 Medica	re tax with	nheld		
Indianapolis, IN 46249-24	110		T	,340.50	\$555.9				
			<b>7</b> Soc	cial security tips	8 Allocate	ed tips			
d Control number	9		10 Depend	10 Dependent care benefits					
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a See instructions for box 12				
			§ D \$6,000.00						
James Stetson 798 Park Drive			13 Statutory Retirement Third-party employee plan sick pay						
Your City, State and Zip Co	de				d e				
l rour only, orace and zip ook			<b>14</b> Oth	er	12c				
					o d e				
					<b>12d</b> ♀				
6 Forestered and discount 71D and	_				o d e				
f Employee's address and ZIP cod  15 State Employer's state ID num		17 State incon	o tov	18 Local wages, tips, etc.	19 Local incom	no tov	20 Locality name		
YS 98-7654321	\$32,304.50	\$2,398.67	ie iax	To Local wages, tips, etc.	19 Local Incom	ie tax	20 Locality name		
		φ2,390.07					<del></del>		
Wage and Statemen	d Tax	2011	J	Department	of the Treasury-	-Internal	Revenue Service		
	oloyee's FEDERAL Tax Return. ed to the Internal Revenue Service.								

		ECT	ED (if checked)				
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1	Rents	ON	1B No. 1545-0115		
University of Maryland P O Box 1259 College Park, MD 20741-1259			Royalties		2011	ļ	Miscellaneous Income
		\$		Fo	m 1099-MISC		
		3	Other income	4	Federal income tax with	held	Сору В
		\$		\$	57.00		For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care pay	ments	
29-1XXXXXX	331-XX-XXXX	\$		\$			
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in lie dividends or interest	u of	This is important tax
James Stetson	James Stetson				dividends of interest		information and is being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.) 798 Park Drive		9	\$5,000 or more of consumer products to a buyer		Crop insurance proce	eds	required to file a return, a negligence penalty or other
City, state, and ZIP code		11	(recipient) for resale ►	12			sanction may be imposed on you if
Your City, Your State and	Zip Code			12			this income is
Account number (see instructions)	·	13	Excess golden parachute payments	14	Gross proceeds paid an attorney	to	determines that it has not been reported.
		\$		\$			·
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state ne	0.	18 State income
<sub>\$</sub>	\$	\$					<u>  \$</u>   \$
Form 1099-MISC	(keep	for y	our records)	D	epartment of the Treas	ury -	Internal Revenue Service

	a Employee's social security number  331-XX-XXXX  OMB No. 1545-0008  Safe, accurate, FAST! Use  FAST! Use  Visit the IRS webs  www.irs.gov/efile								
<b>b</b> Employer identification number (E	EIN)		Wages, tips, other compensation     Federal income tax was a second compensation.						
27-4XXXXXX			\$6,900.00 \$600.00						
c Employer's name, address, and Z	IP code	<b>3</b> So	cial security wages	4 Social security to	ax withheld				
Michelin Clothing Store		\$6,9	900.00	\$289.80					
6717 Grover Drive			<b>5</b> Me	dicare wages and tips	6 Medicare tax wit	thheld			
Fairview, KY 42221			\$6,9	900.00	\$100.05				
			7 So	cial security tips	8 Allocated tips				
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a See instructions	s for box 12			
Dora Stetson			13 Stat	utory Retirement Third-party	12b				
798 Park Drive			employee plan sick pay C						
Your City, State and Zip Cod	le		14 Other 12c						
					12d				
					Cod				
f Employee's address and ZIP code	9				e				
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nan			
YS   67-9854321	\$6,900.00	\$295.00							
wage and Statemen	I Tax	011	J	Department of	of the Treasury—Internal	Revenue Service			
	loyee's FEDERAL Tax Return.		_						
nis information is being furnishe	ed to the Internal Revenue Service.								

## Exercise 15 - Woods Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX) Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review She	et OMB # 1545-1964
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#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

## You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

• ` `				•		•				
Part I. Your Personal Inform	mation									
Your First Name		M. I.	Last I	Name				Are yo	u a U.S.	Citizen?
Ronald		С	Woo	ds				× Yes	s 🗌 No	
2. Spouse's First Name		M. I.	Last I	Name						6. Citizen?
Patricia		Α	Woo	ds				Yes	s 🗵 No	
3. Mailing Address		Apt#	<b>#</b>	City			State	e Zip	Code	
7491 May Lyn Way				Your Cit	y		YS	You	ır Zip Coc	le
4. Contact Information Phone: 717-555-XXXX	Cell Pho	ne:			E-mail:	None	A			
5. Your Date of Birth	6. Your J	Job Tit	le		Are you:	7. Lega	lly Bli	nd	☐ Yes	s 🗵 No
05/07/1981	Military				8. Totally	and Perman	ently	Disable	d 🗌 Yes	s 🗵 No
9. Spouse's Date of Birth	10. Spous	e's Jo	b Title		ls Spouse:					s 🗵 No
12/15/1981	Homemal	ker			12. Totally	and Perman	ently	Disable	d 🗌 Yes	s 🗵 No
13. Can anyone claim you or yo	our spouse	on the	ir tax re	turn? [	☐ Yes 🗵	No 🗌 Unsu	re			
Part II. Marital Status and	d Househ	old l	nform	ation						
<ul> <li>1. As of December 31, 2011, v</li> <li>Single</li> <li>Married: Did you live wi</li> <li>Divorced or Legally Sep</li> </ul>	th your spou								s 🗌 No	
☐ Widowed: Year of spou	se's death:				•					
List names below of everyor lived outside of your home t list on page 3.										
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/do		(e.g. da son, m	hip to you aughter, nother, none)	Number of months lived in your home in 2011	US Citizen o resident of th US, Canada of Mexico in 201 (yes/no)	e or	Marital Status as of 2/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(0	c)	(d)	(e)		(f)	(g)	(h)
Charles Woods	03/15	/07	So	on	12	Yes		Single	Yes	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="www.irs.gov">www.irs.gov</a> or call 1-800-829-1954 for assistance.

Catalog Number 52121E

## Exercise 15 – Woods Intake and Interview Sheet, page 2 of 4

Sec	tion /	A. Please	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Pa	rt III.	Income	e – In 2011, did you (or your spouse) receive:
Yes	No	<u>Unsure</u>	
×		<u> </u>	Wages or Salary? (Form W-2)
	×	_	Tip Income?
	×	_	Scholarships? (Forms W-2, 1098-T)
	×	∐ 4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
			1099-DIV)
	×		Refund of state/local income taxes? (Form 1099-G)
	X	_	Alimony Income?
	X		Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
Ш	×	□ 8.	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
			(Forms 1099-S, 1099-B)
Н	X		Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
Н	X		Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
	×		Unemployment Compensation? (Form 1099-G)
Н	X		Social Security or Railroad Retirement Benefits? (Form SSA-1099) Income (or loss) from Rental Property?
	×	_	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
ш		ı <del>-</del> .	(Forms W-2 G, 1099-MISC)
- Par	rt I\/	Evnor	
			ises – In 2011 Did you (or your spouse) pay:
Tes	X	Unsure	Alimony: If yes, do you have the recipient's SSN? Yes No
		_	Contributions to a retirement account?  RA Roth IRA 401K Other
×	×	_	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
Ш		<u> </u>	(Form 1098-T)
	X	□ 4	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
Н	X	_	Medical expenses (including health insurance premiums)?
	X		Home mortgage interest? (Form 1098)
П	×	_	Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
П	$\overline{\times}$		Charitable contributions?
	$\overline{\times}$	9.	Child/dependent care expenses, such as day-care?
Pa	rt V.	Life Ev	vents – In 2011 Did you (or your spouse):
		Unsure	
	×		Have a Health Savings Account? (Form 5498-SA)
Н	X		Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
ш		_ <del>-</del> -	(Forms 1099-C, 1099-A)
П	X	□ 3	Buy, sell or have a foreclosure of your home?
П	$\mathbf{x}$		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
П	$\overline{\times}$		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
П	$\overline{\times}$		Live in an area that was affected by a natural disaster? If yes, where?
Ī	$\overline{\times}$		Receive the First Time Homebuyers Credit in 2008?
	$\overline{\times}$	_	Pay any student loan interest? (Form 1098-E)
	$\overline{\times}$		Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
	×		Attend school as a full time student? (Form 1098-T)
	×	_	Adopt a child?
	×		File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
Pre	sider	ntial Elec	etion Campaign Fund: (If you check a box, your tax or refund will not change.)
Che	eck he	ere if you	, or your spouse if filing jointly, want \$3 to go to this fund 🗵 You 🗵 Spouse
Cot	اممام	Number I	52121E Form <b>1361</b> <i>I</i> _C (Pay vv vvv)

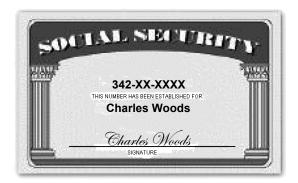
Catalog Number 52121E

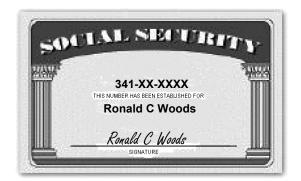
Additional Information and Questions related to the preparation of your return
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
Other than English what language is spoken in the home? <u>Swedish</u>
Are you or a member of your household considered disabled? $\  \   \square $ Yes $\  \   \boxtimes $ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?  ☐ Yes ☒ No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!
Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.
Paperwork Reduction Act Notice
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing Remember: You are the link between the taxpaver's information and a the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all reflects correct tax law application to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. Yes No 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: 5. Personal and Dependency **Exemptions** are entered correctly on the return. 6. All **information** shown on source 3. Did any of the persons listed in Part II, Question 2 documents and noted in Section A. ☐ Yes ☐ No Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: Any Adjustments to Income are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. Yes No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, Correct SIDN and EFIN are Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

Catalog Number 52121E





#### **Interview Notes - Woods**

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

- Ronald returned to his home base in the United States this past year. He brought his wife Patricia, who is
  a Swiss citizen, and their son Charles, who was born abroad. He met and married Patricia while he was
  stationed in Europe.
- Ronald asked if he could file a joint return with Patricia. They provided a copy of her letter from the IRS
  which indicated her individual tax identification number was 9XX-70-XXXX.
- Their only income was his military salary. 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. Both Ronald and Patricia wish to contribute to the Presidential
  Election Fund.

Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	a Employee's social security number 341-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use		t the IRS website at w.irs.gov/efile
<b>b</b> Employer identification number	(EIN)	<b>-</b>	1 Wa	ges, tips, other compensation	2 Federal incor	ne tax withheld
27-5XXXXXX			\$27	,132.50	\$2,539.47	
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages	4 Social securi	ty tax withheld
			\$28	,332.50	\$1,189.97	
DFAS				dicare wages and tips	6 Medicare tax	withheld
P.O. Box 8889			\$28	3,332.50	\$410.82	
Indianapolis, IN 46249-2410				cial security tips	8 Allocated tips	3
d Control number			9		10 Dependent c	are benefits
e Employee's first name and initia	Last name	Suff.	<b>11</b> No	nqualified plans	12a See instruct	ions for box 12
Ronald Woods			13 Stat	loyee plan sick pay		.00.00
749 Oak Drive	.d.				o d e	
Your City, State and ZIP Co	ode		<b>14</b> Oth	er	12c	
					o d e	
					12d	
					d e	
f Employee's address and ZIP cod	de					
15 State Employer's state ID nun	nber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS 54-6798321	\$27,132.50	\$1,439.87				
					<u> </u>	
<b>\∧</b> I_ <b>↑</b> Wage an	d Tax	7011		Department	of the Treasury—Inter	nal Revenue Servic
Form <b>W-2</b> Wage and Stateme	nt [	2011	1		· · · · · · · · · · · · · · · ·	
	_		,			
	ployee's FEDERAL Tax Return. ed to the Internal Revenue Service.					

## **Military Comprehensive Problem**

## Problem D - Brooks Intake and Interview Sheet, page 1 of 4

	Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Informa	ation		_					_	
Your First Name	1	M. I.	Last Name				Are yo	u a U.S. (	Citizen?
Samuel		L	Brooks				X Yes	No 🗌 No	
2. Spouse's First Name	1	M. I.	Last Name				Is spou	ıse a U.S	. Citizen?
_eslee		М	Brooks				Yes	× No	
3. Mailing Address		Apt#	City			State		Code	
123 First Street			Your Ci	ty		YS	You	r Zip Cod	le
4. Contact Information Phone: 816-555-XXXX	Cell Phone	e: 816	6-541-XXXX	E-mail:	None	A			
5. Your Date of Birth	6. Your Jo	b Title	e	Are you:	7. Lega	lly Blir	nd	Yes	s ⊠ No
02/04/1971	Military			8. Totally	and Perman	ently D	Disable	d 🗌 Yes	s ⊠ No
9. Spouse's Date of Birth 1	0. Spouse	's Job	Title	Is Spouse:					s ⊠ No
02/11/1972	Electrical E	ngine	er	12. Totally	and Perman	ently D	Disable	d 🗌 Yes	s ⊠ No
13. Can anyone claim you or you	r spouse or	n their	tax return?	☐ Yes 🗵	No Unsu	re			
Part II. Marital Status and I	Househo	ld In	formation						
<ol> <li>As of December 31, 2011, we</li> <li>Single</li> <li>Married: Did you live with</li> <li>Divorced or Legally Separ</li> </ol>	your spous		• • •					□No	
☐ Widowed: Year of spouse	's death: _								
List names below of everyone lived outside of your home tha list on page 3.									
Name (first, last) Do not enter your name or spouse's name below.	Date of Bi (mm/dd/y		(e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada of Mexico in 201 (yes/no)	e S or 8 1 12	larital status as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(c)	(d)	(e)		(f)	(g)	(h)
Rilea E Brooks	01/05/0	)5	Daughter	12	Yes	S	ingle	Yes	Yes
Jacob T Brooks	09/12/0	)3	Son	12	Yes	S	ingle	Yes	Yes
Kira C Brooks	12/12/9	99	Daughter	12	Yes	s	ingle	Yes	Yes

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

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

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Sect	tion /	A. Please	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Par	t III.	Incom	e – In 2011, did you (or your spouse) receive:
	No	<u>Unsure</u>	
×			Wages or Salary? (Form W-2)
$\sqcup$	×		Tip Income?
	X	=	Scholarships? (Forms W-2, 1098-T)
	×	_	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	×	5.	Refund of state/local income taxes? (Form 1099-G)
Ш	×	<u> </u>	Alimony Income?
	×		Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC) Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
	×	Па	Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
Н	X	_	Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
H	X		Unemployment Compensation? (Form 1099-G)
П	×		Social Security or Railroad Retirement Benefits? (Form SSA-1099)
×	П		Income (or loss) from Rental Property?
П	×		Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
_	_	_	(Forms W-2 G, 1099-MISC)
Par	t IV	. Exper	nses – In 2011 Did you (or your spouse) pay:
		<u>Unsure</u>	
$\overline{\Box}$	$\overline{\mathbf{X}}$		Alimony: If yes, do you have the recipient's SSN? Yes No
×			Contributions to a retirement account?   IRA Roth IRA 401K X Other
$\overline{\times}$			Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
			(Form 1098-T)
	$\times$	<b>4</b> .	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
	×	<u> </u>	Medical expenses (including health insurance premiums)?
×		☐ 6.	Home mortgage interest? (Form 1098)
×		<b>7</b> .	Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
$\times$			Charitable contributions?
	X	<u> </u>	Child/dependent care expenses, such as day-care?
Par	t V.	Life Ev	vents – In 2011 Did you (or your spouse):
Yes	No	<u>Unsure</u>	
	X	<u> </u>	Have a Health Savings Account? (Form 5498-SA)
	$\times$	2.	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
			(Forms 1099-C, 1099-A)
	×	☐ 3.	Buy, sell or have a foreclosure of your home?
	×	4.	Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	×	<u> </u>	Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
	×	☐ 6.	Live in an area that was affected by a natural disaster? If yes, where?
Ш	$\times$	<u> </u>	Receive the First Time Homebuyers Credit in 2008?
	×		Pay any student loan interest? (Form 1098-E)
Ш	×	_	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
×	Ц		Attend school as a full time student? (Form 1098-T)
	X	_	Adopt a child?
	×		File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
			ction Campaign Fund: (If you check a box, your tax or refund will not change.)
		Number	, or your spouse if filing jointly, want \$3 to go to this fund 🗵 You 🗵 Spouse

Catalog Number 52121E

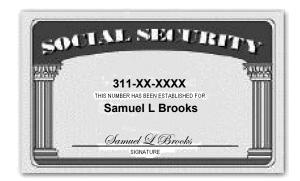
Additional Information and Questions related to the preparation of your return
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
Other than English what language is spoken in the home? <u>Swedish</u>
Are you or a member of your household considered disabled? $\ \ \Box$ Yes $\ oxtimes$ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.
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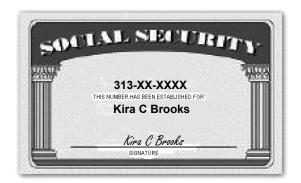
Catalog Number 52121E Form **13614-C** (Rev. xx-xxxx)

#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing Remember: You are the link between the taxpayer's information and a the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All guestions must be discussed with the taxpayer and all reflects correct tax law application to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. Yes No 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: 5. Personal and Dependency **Exemptions** are entered correctly on the return. 6. All information shown on source documents and noted in Section A. 3. Did any of the persons listed in Part II, Question 2 Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: Any Adjustments to Income are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. Yes No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, Correct SIDN and EFIN are Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

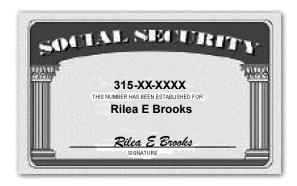
Catalog Number 52121E











## Interview Notes — Brooks

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

- The Brooks have been married for fifteen years. Samuel Brooks is a teacher presently serving in Iraq.
   Leslee 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. Samuel and Leslee would both like to contribute to the
  Presidential Election Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

Samuel L. and Leslee M. Brooks 123 First Street Your City, State, and Zip Code	_		1234 15-000000000
PAY TO THE ORDER OF		\$	DOLLARS
Military Credit Union Anytown, USA			BOLLANO
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	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile
<b>b</b> Employer identification number (	EIN)	_	1 Waq	ges, tips, other compensation	2 Federal income	tax withheld
30-5XXXXXX			\$14	,672.00	\$300.00	
c Employer's name, address, and	ZIP code		<b>3</b> Soc	cial security wages	4 Social security t	ax withheld
			\$14	,672.00	\$616.22	
Mount Asbury School of <sup>-</sup>	Technology		dicare wages and tips	6 Medicare tax wi	thheld	
628 Park Avenue			\$14	,672.00	\$212.74	
Fairview, KY 42221			<b>7</b> Soc	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a See instructions	s for box 12
Samuel Brooks 954 Sproul Way		-	13 Statu	utory Retirement Third-party loyee plan sick pay	e	
Your City, State and ZIP Co	de	-	<b>14</b> Oth	er	12c	
					12d	
f Employee's address and ZIP cod	e				e	
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State income	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS   21-3456789	\$14,672.00	\$889.00				
W-2 Wage and Statemen	d Tax –	2011		Department	of the Treasury-Internal	Revenue Service
Copy B-To Be Filed With Emp	·					

	a Employee's social security number 311-XX-XXXX	OMB No. 1545-00	Safe, accurate, 108 FAST! Use	Visit the IRS website a www.irs.gov/efile
<b>b</b> Employer identification number (	EIN)	1	Wages, tips, other compensation	2 Federal income tax withheld
27-5XXXXXX			\$0.00	\$0.00
c Employer's name, address, and 2	ZIP code	3	Social security wages	4 Social security tax withheld
			\$18,239.54	\$766.06
DFAS		5	Medicare wages and tips	6 Medicare tax withheld
P.O. Box 8889			\$18,239.54	\$264.47
Indianapolis, IN 46249-24	110	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. 11	Nonqualified plans	12a See instructions for box 12
Samuel Brooks 954 Sproul Way		13	Statutory Retirement Third-party employee plan Sick pay	12b
Your City, State and ZIP Co	de	14	l Other	12c
f Employee's address and ZIP code	e			o d e
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State income to	18 Local wages, tips, etc.	19 Local income tax 20 Locality na
W-2 Wage and Statemer	d Tax nt Coloyee's FEDERAL Tax Return.	2011	Department :	of the Treasury—Internal Revenue Serv

	a Employee's social security number 311-XX-XXXX	OMB No. 1545	5-0008	Safe, accurate, FAST! Use		e IRS website at rs.gov/efile
<b>b</b> Employer identification number	(EIN)	•	1 Wa	ges, tips, other compensation	2 Federal income tax withheld	
27-5XXXXXX			\$1,7	783.95	\$0.00	
c Employer's name, address, and	ZIP code	•	<b>3</b> So	cial security wages	4 Social security t	ax withheld
			\$1,7	783.95	\$74.93	
DFAS			<b>5</b> Me	dicare wages and tips	6 Medicare tax wi	thheld
P.O. Box 8889			\$1,	783.95	\$25.87	
Indianapolis, IN 46249-2	410		<b>7</b> So	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initia	al Last name	Suff.	<b>11</b> No	nqualified plans	12a See instruction	s for box 12
Samuel Brooks			13 Stat	utory Retirement Third-party loyee plan sick pay	12b	
954 Sproul Way				1 🗆 🗆	d e	
Your City, State and ZIP Co	ode		<b>14</b> Oth	er	12c	
					<b>12d</b>	
f Employee's address and ZIP coo	de				d e	
15 State Employer's state ID nur	mber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS   13-5467982	\$1,783.95	\$96.33				
Wage an Stateme	nd Tax	2011	J	Department	of the Treasury-Interna	Revenue Service
	iployee's FEDERAL Tax Return.					

		e's social security number	OMB No. 1545	5-0008	Safe, accurate, FAST! Use		ne IRS website at rs.gov/efile	
Employer identification numb	er (EIN)		-	1 Wa	ges, tips, other compensation	2 Federal income	tax withheld	
30-6XXXXXX				\$23	,276.89	\$2,327.69		
Employer's name, address, a	nd ZIP code			<b>3</b> So	cial security wages	4 Social security	tax withheld	
				\$25	,796.54	\$1,083.45		
Chem-Tech Inc					dicare wages and tips	6 Medicare tax w	ithheld	
1 Boardwalk Way					,796.54	\$374.05		
Fairview, KY 42221				<b>7</b> So	cial security tips	8 Allocated tips		
Control number				9		10 Dependent care	e benefits	
e Employee's first name and initial Last name				<b>11</b> No	nqualified plans	12a See instructions for box 12		
						D \$2,51	D \$2,519.65	
eslee Brooks				13 Stat emp	loyee <u>plan</u> sick pay	12b		
54 Sproul Way	0							
our City, State and ZIP (	Code			<b>14</b> Oth	er	12c	12c	
						o d e		
						12d		
						o d e		
Employee's address and ZIP of	code							
5 State Employer's state ID n	number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nan	
YS   79-2356481		\$23,276.89	\$2,103.45					
W-2 Wage a	and Tax	_	נגחי		Department	of the Treasury-Interna	l Revenue Servi	
<sub>rm</sub> <b>VV –</b> Statem	ent		L U U J	j				

	a Employee's social security number 312-XX-XXXX	OMB No. 1545	= A O T	accurate, ! Use	≁ file	Visit the	e IRS website at s.gov/efile	
<b>b</b> Employer identification number (El	N)		1 Wages, tips, other compensation 2 Federal income tax with					
11-3XXXXXX			\$3,652.5	50	\$913	.13		
c Employer's name, address, and ZI	P code	,	3 Social sec	curity wages	4 Socia	al security to	ax withheld	
			\$3,652.5	50	\$153	.41		
DFAS ROME			5 Medicare	wages and tips	6 Medi	care tax wit	hheld	
ATTN: MIL PCS TRAVEL			\$3,652.5	50	\$52.9	96		
325 BROOKS ROAD			7 Social sec	curity tips	8 Alloc	ated tips		
ROME. NY 13441-4527								
d Control number			9		10 Depe	10 Dependent care benefits		
e Employee's first name and initial	Last name	Suff.	11 Nonqualif	ied plans	<b>12a</b> See	instructions	s for box 12	
Samuel L Brooks 954 Sproul Way			13 Statutory employee	Retirement Third-party sick pay	/ <b>12b</b>			
Your City, State and ZIP Code	е		14 Other		12c			
					<b>12d</b>			
f Employee's address and ZIP code								
15 State Employer's state ID number	er 16 State wages, tips, etc.	17 State incom	e tax 18 L	ocal wages, tips, etc.	19 Local inc	ome tax	20 Locality name	
YS   33-4567910	\$3,652.50	\$0.00			ļ			
Form <b>W-2</b> Wage and Statement	Tax —	2011	J	Department	of the Treasur	ry—Internal	Revenue Service	
Copy B—To Be Filed With Emplo This information is being furnished								

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

#### Line 17—Rental Real Estate

When the Brooks moved to Samuel'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, 2011. 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 for 2011. 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 in 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.)

Refund Monitor – Refund	(Balance Due): \$
-------------------------	-------------------

#### **Adjustments**

#### Line 24—Reservist Business Expenses Adjustment

During the first five months of 2011 Samuel, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. Leslee stated that he drove his car to the drill location each month. 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.)

Refund Monitor – Refund	(Balance Due): \$
-------------------------	-------------------

#### Line 26—Moving Expenses Adjustment

Samuel did a "Do It Yourself" move to his permanent duty station when he entered active duty on June 15, 2011. Prior to his PCS, he received payment of \$200.00 for temporary lodging allowance and \$100.00 mileage allowance which were not included in his DITY W-2. He filed a travel voucher for \$4,565.50 for his expenses and received a reimbursement of \$3,652.50 after \$913.13 was withheld for federal taxes. He received a W-2 from the Mil PCS Travel office reporting this. A "P" in box 12 of the W-2 indicated he was reimbursed \$546.83 for meals during the move.

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.

R	etund	Monn	or – F	Retund	(Baland	ce Du	e):	\$

#### **Itemized Deductions**

#### Line 40—Itemized Deductions

Leslee belongs to her state's professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during 2011. The Brooks made charitable contributions to their church in the amount of \$6300. They have a written acknowledgment from their church.

\$6300. They have a written acknowledgment from their church.

Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_

Credits

Line 49—Education Credits

Leslee completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totalled \$3,000.

Refund Monitor - Refund (Balance Due): \$\_\_\_\_\_

#### Line 50—Retirement Savings Contributions Credit

The Brooks do not qualify for Retirement Savings Contribution Credit

#### Line 64a—Earned Income Credit

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

Refund Monitor – Refund (Balance Due): \$

#### Line 74a—Amount You Want Refunded to You

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

Refund Monitor – Refund (Balance Due): \$

### Exercise 16 - Vincennes Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b>	1 - 4 - 1			e Treasury –						OMB # 15	45-1964
(Rev. XX-XXXX)				v & Qu	ıalı	ty Rev	iew She	et		OWID # 10	
Section A. You should complete Pages 1-3  Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.											
<ul><li>You will need you</li><li>Tax information</li><li>Social security</li><li>Proof of Identity</li></ul>	n such as For cards or ITIN	letters for y	ou and	all persons				).			
Part I. Your Per	sonal Inforn	nation									
<ol> <li>Your First Nar Devonshire</li> </ol>	me		M. I. X	Last Name						u a U.S. ( s 🔲 No	Citizen?
2. Spouse's Firs	t Name		M. I.	Last Nam	е						. Citizen?
Audrina			С	Vincenne	s					No No	
<ol><li>Mailing Addre 4822 Beech Drive</li></ol>	ss		Apt#	City You	r City			State YS		Code ır Zip Cod	le
4. Contact Inform Phone: 707-55		Cell Phor	ne: 707	-558-XXX		E-mail:	None	A			
5. Your Date of I	Birth	6. Your J Military	lob Title	•		Are you: 8. Totally	7. Lega and Perman				x No x No
9. Spouse's Date	e of Birth	10. Spous		Title		s Spouse:	11. Lega and Perman	lly Bli	nd	Yes	s ⊠ No
03/18/1979 13. Can anyone o	laim vou or vo	Advertisin	•	tax return?		Yes 🔀			Disable	u Yes	× No
Part II. Marital						100 [4]	TIO CITICAL				
☐ Divorced of	er 31, 2011, v Did you live wit or Legally Sep Year of spous	th your spou								No No	
2. List names be lived outside of list on page 3.	of your home the										
Name (fi Do not enter spouse's na	your name or ame below.	Date of (mm/do		elationship to (e.g. daughte son, mother sister, none	er,	Number of months lived in your home in 2011	US Citizen of resident of the US, Canada of Mexico in 201 (yes/no)	e or 1 1	Marital Status as of 2/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(6		(b)		(c)		(d)	(e)		(1)	(g)	(h)
Volunteers	assisting wi			ur return a highest e				gh q	uality	service a	and
To report une											)5.
То	check the s			FUND vis 800-829-1				?" on	www.	irs.gov	
Catalog Number 5	2121E							Form	13614	<b>I-C</b> (Rev.	xx-xxxx)

## Exercise 16 – Vincennes Intake and Interview Sheet, page 2 of 4

		e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
		e – In 2011, did you (or your spouse) receive:
× [	X	<ul> <li>Wages or Salary? (Form W-2)</li> <li>Tip Income?</li> <li>Scholarships? (Forms W-2, 1098-T)</li> <li>Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ul>
	<ul><li>X □ 6</li><li>X □ 7</li></ul>	<ul> <li>Refund of state/local income taxes? (Form 1099-G)</li> <li>Alimony Income?</li> <li>Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)</li> <li>Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)</li> </ul>
	10   11   12   13	Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)  Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)  Unemployment Compensation? (Form 1099-G)  Social Security or Railroad Retirement Benefits? (Form SSA-1099)  Income (or loss) from Rental Property?  Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:  (Forms W-2 G, 1099-MISC)
		nses – In 2011 Did you (or your spouse) pay:
	X	Alimony: If yes, do you have the recipient's SSN?
	5   X	(Form 1098-T) Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)? Medical expenses (including health insurance premiums)? Home mortgage interest? (Form 1098) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) Charitable contributions? Child/dependent care expenses, such as day-care?
		vents – In 2011 Did you (or your spouse):
		Have a Health Savings Account? (Form 5498-SA) Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	X       □       4.         X       □       5.         X       □       6.         X       □       7.	Buy, sell or have a foreclosure of your home?  Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?  Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?  Live in an area that was affected by a natural disaster? If yes, where?  Receive the First Time Homebuyers Credit in 2008?  Pay any student loan interest? (Form 1098-E)
	X       □       9.         X       □       10         X       □       11         X       □       12	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?  Attend school as a full time student? (Form 1098-T)  Adopt a child?  File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
		<u>ction Campaign Fund:</u> (If you check a box, your tax or refund will not change.) ɹ, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse
	og Number	

International - Vincennes

# Additional Information and Questions related to the preparation of your return 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 the home? German Are you or a member of your household considered disabled? Yes X No If you are due a refund or have a balance due: • Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days. · Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years. If you are due a refund, would you like a direct deposit? Yes X No If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? Yes X No If you are due a refund, would you like information on how to split your refund between accounts? Yes X No If you have a balance due, would you like to make a payment directly from your bank account? Yes X No Additional comments: STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

#### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is the tax return and verifying that it complete. All questions must be discussed with the taxpayer and all reflects correct tax law application to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which 5. Personal and Dependency **Exemptions** are entered correctly on the return. 6. All information shown on source documents and noted in Section A. Yes No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes, Part III is included on the tax return. which ones: Any Adjustments to Income are correctly reported. Standard, Additional or Itemized **Deductions** are correct. Yes No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, **Correct SIDN and EFIN are** Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

Catalog Number 52121E





#### Interview Notes - Vincennes

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

- Devonshire and Audrina just returned from a two-year tour in Germany, 80469. They moved to Germany on March 3, 2010. They returned to this duty station on March 30, 2012. Their address in Germany was 1567 Albion Street, Munich.
- In Germany, Audrina worked for Bavaria Advertising (3576 Felrum Lane, Munich, 80331). She asked if she would be eligible to exclude any of her income on their return. She has never done this before.
- The statement from Bavaria Advertising indicated she earned \$24,000 in 2011.
- The Vincennes' did not itemize last year. The state return does not need to be prepared. The Vincennes'
  do not wish to contribute to the Presidential Election Fund. If there is a refund, the check is to be mailed to
  their home address.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	a Employee's social security number 421-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile
<b>b</b> Employer identification number (E	IN)		1 Wa	ges, tips, other compensation	2 Federal income	tax withheld
27-5XXXXXX			\$37	,302.45	\$6,139.51	ľ
c Employer's name, address, and Z	IP code		<b>3</b> Soc	cial security wages	4 Social security t	ax withheld
DFAS			\$37	,302.45	\$1,566.70	
P O Box 8889				dicare wages and tips	6 Medicare tax wi	hheld
Indianapolis, IN 46249			\$37	.302.45	\$540.89	
, ,			T -	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a See instructions	s for box 12
Devonshire X Vincennes			13 State	loyee plan sick pay	12b	
781 Asbury Avenue	L				o d e	
Your City, State and ZIP Coo	ie		<b>14</b> Oth	er	12c	
					o d e	
					12d	
					o d e	
f Employee's address and ZIP code	ı				·	
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Form W-2 Wage and Statemen	i Tax — t —	2011	)	Department of	of the Treasury—Internal	Revenue Service
Copy B-To Be Filed With Emp						
This information is being furnishe	d to the Internal Revenue Service.					

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964

#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.

Proof of Identity (such as a v	alid drivers	license	or othe	er goverr	nment issue	ed picture ID).				
Part I. Your Personal Inform	nation									
Your First Name		M. I.	Last Name Are you a U.S. Ci							Citizen?
Hope		R	Linco	ln				× Yes		
<ol><li>Spouse's First Name</li></ol>		M. I. Last Name Is spouse a U.S. C							. Citizen?	
Ashton	B McCleary ☐ Yes ☒ No									
<ol><li>Mailing Address</li></ol>		Apt#		City			State		Code	
523 Tenth Avenue North				Your City	/		YS	You	ır Zip Coc	le
4. Contact Information Phone: 213-555-XXXX	Cell Phor	ne: 213	3-546-X	xxx	E-mail:	None	A			
5. Your Date of Birth	6. Your J	ob Title	е		Are you:	7. Legal	y Blir	nd	Yes	s 🗵 No
07/21/1976	Nurse				8. Totally	and Permane	ntly [	Disable	d 🗌 Yes	s ⊠ No
9. Spouse's Date of Birth	10. Spous	e's Job	Title		s Spouse:				_	s 🗵 No
12/23/1974	None				12. Totally	and Permane	ntly [	Disable	d 🗌 Yes	s 🗵 No
13. Can anyone claim you or yo	our spouse o	on their	r tax ret	urn?	Yes 🗵	No 🗌 Unsur	е			
Part II. Marital Status and	l Househ	old In	nforma	ation						
<ul><li>☐ Single</li><li>☒ Married: Did you live wit</li><li>☐ Divorced or Legally Sep</li><li>☐ Widowed: Year of spous</li></ul>	arated: Dat								□ No	
List names below of everyor lived outside of your home the list on page 3.	ne who lived	ported	during	2011. If						and
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/do		Relationsh (e.g. dai son, m sister,	other,	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	12	Marital Status as of 2/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(c	)	(d)	(e)		(f)	(g)	(h)
Voluntoers assisting will	th nronari	na vo	ur roti	irn aro	trained to	nrovida hid	ıh aı	ıality (	earvice :	hne

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

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Catalog Number 52121E

## Exercise 17 – Lincoln Intake and Interview Sheet, page 2 of 4

Section A. Please complete - check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes         No         Unsure           □         1. Wages or Salary? (Form W-2)           □         X         2. Tip Income?           □         X         3. Scholarships? (Forms W-2, 1098-T)
<ul> <li>4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ul>
<ul> <li>S. Refund of state/local income taxes? (Form 1099-G)</li> <li>Alimony Income?</li> <li>Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)</li> <li>Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)</li> <li>Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)</li> </ul>
<ul> <li>S</li></ul>
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes       No       Unsure         □       □       1. Alimony: If yes, do you have the recipient's SSN? □ Yes □ No         □       □       2. Contributions to a retirement account? □ IRA □ Roth IRA □ 401K □ Other         □       □       3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)         □       □       □       4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?         □       □       □       5. Medical expenses (including health insurance premiums)?         □       □       □       6. Home mortgage interest? (Form 1098)         □       □       ○       7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)         □       □       ○       0. Charitable contributions?         □       ○       0. Child/dependent care expenses, such as day-care?
Part V. Life Events – In 2011 Did you (or your spouse):
Yes No Unsure  ☐ X ☐ 1. Have a Health Savings Account? (Form 5498-SA)  ☐ X ☐ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?  (Forms 1099-C, 1099-A)
X   3. Buy, sell or have a foreclosure of your home?   4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?   5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?   5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?   6. Live in an area that was affected by a natural disaster? If yes, where?   7. Receive the First Time Homebuyers Credit in 2008?   8. Pay any student loan interest? (Form 1098-E)   9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?   10. Attend school as a full time student? (Form 1098-T)   11. Adopt a child?   12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
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

Additional Information and Questions related to the preparation of your return						
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 the home? <u>lrish</u>						
Are you or a member of your household considered disabled?   Yes   No						
If you are due a refund or have a balance due:						
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>						
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>						
If you are due a refund, would you like a direct deposit?  ☐ Yes ☒ No						
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?						
If you are due a refund, would you like information on how to split your refund between accounts?						
If you have a balance due, would you like to make a payment directly from your bank account?						
Additional comments:						
STOP HERE!						

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

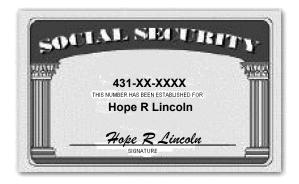
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The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing Remember: You are the link between the taxpayer's information and a the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all reflects correct tax law application to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. Yes No 2. Were any of the persons listed in Part II, Question 2, Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: 5. Personal and Dependency **Exemptions** are entered correctly on the return. 6. All information shown on source documents and noted in Section A. 3. Did any of the persons listed in Part II, Question 2 Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: Any Adjustments to Income are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. Yes No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, Correct SIDN and EFIN are Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

Catalog Number 52121E



#### 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.

- Hope, a U.S. citizen, moved to Ireland on May 30, 2011. Hope married Ashton, an Irish citizen and resident, in June 2011.
- They would like to file jointly this year. Ashton has no income and chooses to be treated as a U.S. resident for tax purposes in 2011.
- Ashton does not have a social security number and understands that he needs to obtain an Individual Taxpayer Identification Number (ITIN) in order to file an elective joint return with Hope. Ashton brought a completed Form W-7 with him.
- Hope worked in the United States for four months and received a Form W-2 from her employer.
- Hope 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 Hope a document showing the following wages of \$18,543, and federal tax (equal to U.S. withholdings) of \$1,658 (converted into U.S. currency).
- Hope and her husband 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.
- Hope enrolled in a nursing course at a local college to improve her job skills while in the United States, and paid \$1,235.
- Hope did not itemize her deductions last year. They do not wish to contribute to the Presidential Election Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.



# Application for IRS Individual Taxpayer Identification Number ▶ See instructions. ▶ For use by individuals who are not U.S. citizens or permanent residents.

OMB No. 1545-0074

An IRS individua	l taxpayer identification nu	ımber (ITII	l) is for federal	tax purp	oses only.	FOR	IRS USE ONLY		
Before you begi	n:								
Do not submit t	his form if you have, or are elig	ible to get, a	a U.S. social secu	ırity numbe	er (SSN).				
	does not change your immigrat		your right to wo	rk in the U	nited States				
and does not make	you eligible for the earned inc	ome credit.							
c, d, e, f, or g, y	e submitting Form W-7. Foundation	with Form	W-7 unless ye	the box you meet	you check. (	Caution: exception	If you check box <b>b s</b> (see instructions)		
=	alien required to get ITIN to clai	m tax treaty	benefit						
=	alien filing a U.S. tax return	:							
	at alien (based on days present of U.S. citizen/resident alien )					soo inetructi	ons) <b>&gt;</b>		
= '	J.S. citizen/resident alien		ncoln 431-XX-X		esiderit alleri (s	see mstructi	ons) <b>-</b>		
= :	alien student, professor, or rese				n exception				
	spouse of a nonresident alien hole	-		r clairing c	ит схосрион				
	•	•							
	formation for <b>a</b> and <b>f</b> : Enter treat				treaty article r	number <b>&gt;</b>			
Name	1a First name		Middle name		Las	t name			
see instructions)	Ashton		Bradford		McC	leary			
Name at birth if	<b>1b</b> First name		Middle name		Las	t name			
Applicant's	2 Street address, apartment r	number, or ru	ral route number.	If you have	a P.O. box, s	ee page 4.			
nailing address	City or town, state or provir	nce, and cour	ntry. Include ZIP c	ode or post	tal code where	appropriate	).		
Townian (non	3 Street address, apartment r	umber or ru	ral route number	Do not use	a P O box n	umber			
Foreign (non- J.S.) address	64 Penny Lane		.a. route number.	_ 0 .101 u36					
if different from	City or town, state or proving	nce, and cour	ntry. Include 7IP c	ode or post	tal code where	appropriate	<u> </u>		
lbove) see instructions)	Dublin 17, Ireland United I		,						
Birth	4 Date of birth (month / day / year		f birth	City and s	tate or province	e (optional)	5 🗸 Male		
nformation	12 / 23 / 1974	Ireland		Dublin			Female		
Other	6a Country(ies) of citizenship	<b>6b</b> Foreign	n tax I.D. number (if a	any) 6c	Type of U.S. vis	sa (if any), nur	nber, and expiration date		
nformation	United Kingdom								
	6d Identification document(s) s	6d Identification document(s) submitted (see instructions) Passport Driver's license/State I.D.							
	USCIS documentation Other Entry date in								
	Issued by: No.:		Exp.	date:	′ /	United State	es / /		
	6e Have you previously received a  ✓ No/Do not know. Skip  ─ Yes. Complete line 6f. I	line 6f.							
	6f Enter: TIN or EIN ►						and		
	6g Name of college/university of City and state	or company (	see instructions)	Lend	gth of stay				
Sign Here	Under penalties of perjury, I (a accompanying documentation and authorize the IRS to disclose to assignment of my IRS individual ta:	statements, a	and to the best of e agent returns or	t) declare t my knowled return inform	hat I have exa ge and belief, it nation necessary	is true, com to resolve r	rect, and complete. I matters regarding the		
	Signature of applicant (if do	0 ,	nstructions)	Date (mon	th / day / year)	Phone nu	mber		
	Ashton McClear			28 / 2012	(213) 5	55-XXXX			
Keep a copy for rour records.	Name of delegate, if application	able (type or	print)	Delegate's to applicar	relationship nt		Court-appointed guardian f Attorney		
Acceptance	Signature			Date (mon	th / day / year)	Phone (	)		
Agent's	<b>7</b>			/	/	Fax (	)		
Jse ONLY	Name and title (type or prin	nt)		Name of	company	EIN Office Co	! !		
- ·-	7					Office Co			
or Paperwork Rec	duction Act Notice, see page 5.		Cat. No.	102291		Fo	orm <b>W-7</b> (Rev. 1-2010		

		's social security number	OMB No. 1545		Safe, accurate, FAST! Use	~file	Visit th	e IRS website at s.gov/efile	
<b>b</b> Employer identification number (EIN)					es, tips, other compensation	2 Fede	2 Federal income tax withheld		
32-5XXXXXX				\$17,	900.00	\$1,5	\$1,559.00		
c Employer's name, address, and ZIP code					al security wages	4 Socia	4 Social security tax withheld		
				\$17,	900.00	\$751	.80		
Carolina Medical				5 Med	icare wages and tips	6 Medi	6 Medicare tax withheld		
521 McIlwain Street				\$17,	900.00	\$259	\$259.55		
Atlanta, GA 30308				7 Soci	al security tips	8 Alloc	8 Allocated tips		
d Control number				9		10 Depe	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.				<b>11</b> Non	qualified plans	<b>12a</b> See	12a See instructions for box 12		
Hope Lincoln				13 Statut emplo		/ <b>12b</b>	1		
523 Tenth Avenue North				O d e					
Your City, State and ZIP Code			14 Othe	r	12c	12c			
						12d			
						C o d			
f Employee's address and ZIP	code								
15 State Employer's state ID r	umber	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local inc	come tax	20 Locality name	
YS   12-3456789		\$17,900.00	\$1,465.00			ļ			
W-2 Wage a	and Tax		2011		Department	of the Treasu	ry-Internal	Revenue Service	
			- U JI J	J					
Copy B—To Be Filed With E This information is being furni									

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#### **International Problem**

#### Exercise 18 - Surry Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Intake			e Treasury – Inter			et		OMB # 15	45-1964	
Section A. You sho Thank you for allowin please provide com ask your preparer. You will need your: Tax information su Social security car Proof of Identity (s	g us to prepai plete and acc ich as Forms ds or ITIN lett	re your tax curate info W-2, 1099 ters for you	retur rmat , 109 and	tion to the cer 98. all persons on	tified tax po	reparer. If yo turn.	ou have				
Part I. Your Person	nal Informat	tion									
Your First Name     Thornton     Spouse's First Na	ame		l. l. D l. l.	Last Name Surry Last Name	X Yes	you a U.S. Citizen? Yes \sum No pouse a U.S. Citizen					
Victoria			Α	Surry				X Yes □ No			
Mailing Address     Vanderver Court			\pt#	City State Z					Zip Code Your Zip Code		
4. Contact Information		Cell Phone:	312	2-546-XXXX	E-mail:	None	A				
<ul> <li>5. Your Date of Birth</li> <li>09/23/1983</li> <li>9. Spouse's Date of</li> </ul>	3/1983 Military 8. Totally and Permanently Disabled Yes X							s × No			
08/17/1983	08/17/1983 Clerk 12. Totally and Permanently Disabled ☐ Yes ☒ I							x No			
13. Can anyone clain  Part II. Marital St					∐ Yes 🔀	No ∐ Unsu	re				
1. As of December 3  Single  Married: Did	31, 2011, were	e you? our spouse	e duri						No		
☐ Widowed: Ye	ar of spouse's	s death: _			•						
List names below lived outside of you list on page 3.											
Name (first, I Do not enter your spouse's name	name or	Date of Birt (mm/dd/yy		elationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen o resident of th US, Canada o Mexico in 201 (yes/no)	e S or a 1 12	larital tatus as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)	
(a)	$-\alpha$	(b)		(c)	(d)	(e)		(f)	(g)	(h)	
Victor D Surry		02/04/05	5	Son	12	Yes	Si	ingle	Yes	Yes	

• Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.

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

To check the status of your REFUND visit "Where's My Refund?" on <a href="https://www.irs.gov.or.call.1-800-829-1954">www.irs.gov.or.call.1-800-829-1954</a> for assistance.

Catalog Number 52121E

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.					
Part III. Income – In 2011, did you (or your spouse) receive:					
Yes       No       Unsure         ☑       ☐       1. Wages or Salary? (Form W-2)         ☐       ☒       ☐       2. Tip Income?         ☐       ☒       ☐       3. Scholarships? (Forms W-2, 1098-T)         ☐       ☒       ☐       4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)         ☐       ☒       ☐       5. Refund of state/local income taxes? (Form 1099-G)         ☐       ☒       ☐       6. Alimony Income?         ☐       ☒       ☐       7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)         ☐       ☒       ☐       8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?      (Forms 1000 S. 1000 B)					
(Forms 1099-S, 1099-B)  □ S □ 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2 □ X □ 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) □ X □ 11. Unemployment Compensation? (Form 1099-G) □ X □ 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099) □ X □ 13. Income (or loss) from Rental Property? □ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: □ (Forms W-2 G, 1099-MISC)					
Part IV. Expenses – In 2011 Did you (or your spouse) pay:					
Yes No Unsure  ☐ X ☐ 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No  ☐ Z. Contributions to a retirement account? ☐ IRA ☐ Roth IRA ☐ 401K ☒ Other  ☐ X ☐ 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?					
(Form 1098-T)					
Part V. Life Events – In 2011 Did you (or your spouse):					
Yes No Unsure					
<ul> <li>X</li> <li>1. Have a Health Savings Account? (Form 5498-SA)</li> <li>X</li> <li>2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)</li> </ul>					
Image: State of the content of the					
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					
Catalog Number 52121E Form <b>13614-C</b> (Rev. xx-xxxx)					

Catalog Number 52121E

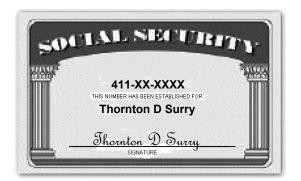
Additional Information and Questions related to the preparation of your return
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
Other than English what language is spoken in the home? None
Are you or a member of your household considered disabled? $\ \ \square$ Yes $\ oxtimes$ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts?
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!  Thank you for completing this form.  Please give this form to the certified volunteer preparer for use in preparing your return.
Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters;Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.
Paperwork Reduction Act Notice
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

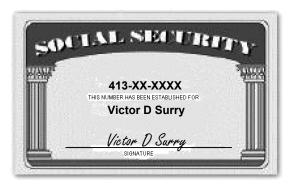
Form **13614-C** (Rev. xx-xxxx) 3

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#### Section C. For Certified Quality Section B. For Certified Volunteer Preparer Completion **Reviewer Completion** Confirm each item after reviewing **Remember:** You are the link between the taxpayer's information and a the tax return and verifying that it correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all reflects correct tax law application to the information provided by the "Unsure" responses should be changed to "Yes" or "No". taxpayer. Must be completed by Certified Volunteer only if persons are listed in Part II Question 2 1. Sections A & B of this form are complete. Check if persons are listed in Part II Question 2 2. Taxpayer's identity, address Yes No 1. Can anyone else claim any of the persons listed in and phone numbers were verified. Part II, Question 2, as a dependent on their return? If yes, which ones: 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. Yes No 2. Were any of the persons listed in Part II, Question 2, 4. Filing Status is correctly determined. totally and permanently disabled? If yes, which ones: 5. Personal and Dependency **Exemptions** are entered correctly on the return. 6. All **information** shown on source Yes No 3. Did any of the persons listed in Part II, Question 2 documents and noted in Section A. Part III is included on the tax return. provide more than 50% of their own support? If yes, which ones: Any Adjustments to Income are correctly reported. 8. Standard, Additional or Itemized **Deductions** are correct. Yes No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, 9. All credits are correctly reported. □ N/A which ones: 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. All tax law issues above have Yes No 5. Did the taxpayer? pay over half the cost of mainbeen addressed and necessary taining a home for any of the persons in Part II, changes have been made. Question 2? If yes, which ones: If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents. Reminders Use Publication 4012, Volunteer Resource Guide and Publication 17, Correct SIDN and EFIN are Your Federal Income Tax in making tax law determinations. shown on the return. **Additional Tax Preparer Notes:**

Catalog Number 52121E







#### 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.

- Thornton was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, IPP3AW, until January 2012. He had been there with his wife Victoria and his son Victor since May 2009.
- While there, Victoria was 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 in 2011 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 Surrys 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 Hayden Sax Way, Suffolk, England, IPP3AW. The EIN for provider is 41-0XXXXXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Victoria'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 Victoria nor
  Thornton 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 Thornton nor Victoria wish to contribute to the Presidential Election Campaign Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

	a Employee's social security number 411-XX-XXXX	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	≁file	Visit the IF www.irs.ge	RS website at
b Employer identification number ( 27-5XXXXXX	EIN)	•		ges, tips, other compensation ,314.50	2 Feder \$2,58	ral income tax 34.00	withheld
c Employer's name, address, and	ZIP code			cial security wages 5,108.20	4 Socia \$1,47	al security tax v 74.54	withheld
DFAS P.O. Box 8889				edicare wages and tips 5,108.20	6 Media \$509	care tax withho	eld
Indianapolis, IN 46249-24	410		<b>7</b> So	cial security tips	8 Alloca	ated tips	
d Control number			9		10 Depe	ndent care be	nefits
e Employee's first name and initial	Last name	Suff.		nqualified plans	<b>12a</b> See	\$1,793.7	
Thornton Surry 1023 Vanderver Court			13 Statemp	tutory Retirement Third-party sick pay	<b>12b</b>		
Your City, State and ZIP Co	ae		<b>14</b> Oth	ner	<b>12c</b>		
					<b>12d</b>		
f Employee's address and ZIP cod	e						
15 State Employer's state ID num YS   32-1456789	16 State wages, tips, etc. \$33,314.50	17 State incon \$1,383.54		18 Local wages, tips, etc.	19 Local inc	ome tax 2	20 Locality name

W-2 Wage and Tax Statement

5011

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.

11	
STUD	ENT NOTES

CTU	DENT NOTES
STUI	JEINT NO.

11	
STUD	ENT NOTES

# 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 to taxpayers.

Link & Learn Taxes and the printed technical training guide, Publication 4480, work together to help volunteers learn and practice.

#### Link & Learn Taxes for 2011 includes:

- Access to seven VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the Basic, Intermediate, Advanced, Military, and International icons will display, depending on your level of certification.

"Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

- Two optional modules:
  - Cancellation of Debt for Credit Cards and Mortgages open to students with Advanced, Military or International certifications.
  - Health Savings Accounts (HSAs) open to students who have completed Intermediate certification.
- The Practice Lab



- Gives volunteers practice with an early version of the IRS-provided tax preparation software
- Lets volunteers complete workbook problems from Publication 4491-W
- Lets volunteers prepare test scenario returns for the test/retest



# Facilitated Self-Assistance Model

**FAST,** Free Assisted Self-Service Tax Preparation, is a facilitated self-assistance model of tax preparation that allows computer-savvy taxpayers to input their own return at a VITA/TCE site. Certified volunteers act as coaches, assisting taxpayers with questions and helping them with computer issues that may arise. Partners market the program to taxpayers as Free File/VITA/TCE.

For more information contact your Relationship Manager (RM) to see if you should start a FAST site in your community. You may also request Publication 4907 (*Free File for VITA Partners*) for further details.

# 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

