

# 2008 Form 6744

# **Volunteer Assistor's Test/Retest**

For Use in Preparing Tax Year 2008 Returns

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



Department of the Treasury Internal Revenue Service

www.irs.gov

Form 6744 (Rev. 2008) Catalog Number 43560V



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### **Technical Updates**

Tax law changes implemented after this product was published may cause various forms, tables, and worksheets to change. The supplemental changes (if any) are normally available in mid-December on www.irs.gov (keyword: Community Network).

Technical updates are also conveyed in Volunteer Quality Alerts during the filing season on www.irs.gov. Also, consult your course instructor and/or site coordinator.

# Department of the Treasury – Internal Revenue Service **Volunteer Agreement** Standards of Conduct – VITA/TCE Programs

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.

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### **Confidentiality Statement**

All tax information received from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals and should be properly safeguarded.

All persons, scenarios and addresses appearing in this product are fictitious. Any resemblance to persons living or dead is purely coincidental.

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### 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 Preparation Program – Quality Improvement Process continues to focus 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

During your training you were given an opportunity to apply the tax law knowledge you gained. You also learned how to properly apply the screening and interview information on the Intake and Interview Sheet to prepare a correct tax return.

You also learned how to use your references, resources, and tools; and conduct a quality review of the returns that you have prepared.

Now comes the time to test the knowledge and competencies you have acquired and apply them to specific scenarios. All of these steps help you in achieving the goal of preparing accurate tax returns within your scope of training.

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.

Thank you for being a part of this valuable public service for your neighbors and community.

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Special Accommodations	If you require special accommodations to complete the test, please advise your Instructor immediately.
Reference Materials	Use <b>2008</b> Values for Deductions, Exemptions, Tax, or Credits for all answers on the test. Remember to round to dollars. Test answers have been rounded up or down as directed in the specific instructions on the form. <b>The EIC and Tax Tables for 2008 are located in Publication 4491-W, Comprehensive Problems and Exercises Workbook.</b>
	This is an open book test. You may use your course book and any other reference material you will use as a volunteer. Blank forms for the test are located in the back of the test booklet. If extra forms are needed they may be photocopied.
	Please complete this test on your own. Taking the test in groups or with outside assis- tance is a disservice to the customers you have volunteered to help.
	Income amounts for these test scenarios may exceed the income limits for VITA sites.
Using Software	The Link & Learn Taxes Practice Lab is new this year. The Practice Lab is tax year 2008 tax preparation software (TaxWise Online training version) developed as a training tool for VITA/TCE volunteers. Go to www.irs.gov and type a keyword search Link & Learn Taxes. Go to a specific course level and click the "start course" link to display the course menu. Click on the Practice Lab icon to the right of the page. A universal password will be needed to access the Practice Lab. Your Instructor or Site Coordinator will be able to provide you with the universal password. Once you access the Practice Lab you will need to create a unique UserID.
	The 2008 software will generate the correct answers for 2008 returns.
	All Social Security Numbers, Employer Identification Numbers, and routing/account numbers provided in the scenarios are fictitious.
	Volunteers using tax preparation software to complete the test should replace the X's as directed by the software. If you are using the Link & Learn Taxes Practice Lab replace the X's in the SSNs and EINs with your unique User ID. Use your city, state, and zip code when completing any of the forms, unless otherwise indicated.
Test Answer Sheet	When you complete the test, please transfer all answers to the tear-out Test Answer Sheet.
	Make sure your name is at the top of the page.
	Forward the completed Test Answer Sheet and the completed Form 13615, Volunteer Agreement, as directed for grading. Do not submit your entire test booklet unless otherwise directed. If you are required to take the retest, your Test Answer Sheet will be retained.

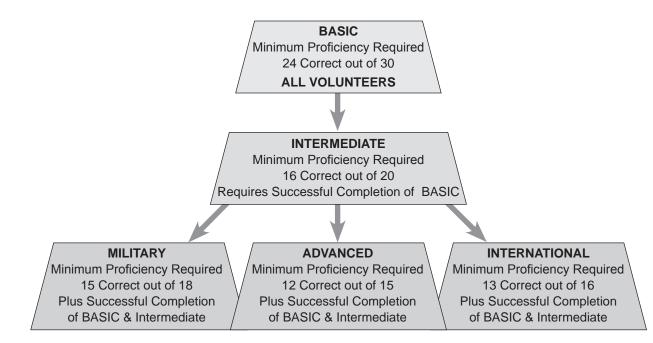
Test Score	You will be advised of your test results. Your Volunteer Agreement will be maintained by your Site Coordinator.
Certification	Each course must be passed with a minimum score of <b>80%</b> for certification. If you do not achieve a score of at least <b>80%</b> , you should discuss it with your Instructor or Training/Site Coordinator. After the discussion, you may choose to take a certification retest. The retest questions are included in this test booklet.
VITA/TCE Courses	There are five courses. They are <b>Basic, Intermediate, Advanced, Military,</b> and <b>International</b> . Each course is summarized below.
	• Basic: This course covers the completion of wage earner type returns.
	<ul> <li>Intermediate: This course covers completion of returns from wage earners, those who receive pension income, and more complex Forms 1040.</li> </ul>
	• Advanced: This course covers the completion of the full scope of returns. It requires certification in Basic and Intermediate.
	<ul> <li>Military: This course covers the full scope of returns presented by members of the Armed Forces, Reserve and National Guard. It requires certification in Basic and Intermediate. This course covers domestic Military topics. Therefore, Military repre- sentatives or instructors going overseas to provide assistance or teach must be certified in both Military and International courses.</li> </ul>
	<ul> <li>International: This course covers the completion of returns for taxpayers (non-Military) living outside the United States and assisted by volunteers working at U.S. Embassies and Consulates or other areas. This requires certification in Basic and Intermediate. This course includes topics of Foreign Income Exclusion and Foreign Tax Credit required for those going overseas for Military assistance or training.</li> </ul>
	<b>All volunteers must complete the Basic course.</b> Volunteers who are certified in Basic can prepare returns within the scope of the Basic course. Volunteers can stop with Basic or proceed with other courses. Volunteers can only prepare returns for the level for which they have been certified.
	Volunteers who wish to take Advanced, Military or International <b>must</b> complete Basic and Intermediate before proceeding with these additional courses. Remember each course for which you wish to be certified must be passed with a minimum score of 80% accuracy.
	You may take this volunteer certifi- cation test online using the Link & Learn Taxes e-learning application at http://www.irs.gov/app/vita/index.jsp or
	at www.irs.gov, using keyword search: Link and Learn.

**Caution:** You can complete the test by answering the questions in this booklet and certifying using Link & Learn Taxes. **It is very important to understand the following information**. The test scenarios on Link & Learn Taxes are the same as this booklet (Form 6744, test/retest). However, each question on the Link & Learn Taxes test can be from the test or the retest. You **must** read each question carefully before entering your answers online.

### VITA/TCE Certification Requirements

**Basic** certification is required for all volunteers who prepare or review tax returns in the VITA/TCE programs. Volunteers may certify at increasing levels of complexity based on their training and experience. Each level of certification builds on the previous level.

After completing the **Basic** certification (7 Scenarios and 1 Quality Review), volunteers may proceed to the **Intermediate** certification (2 Scenarios) followed by the **Advanced** (1 Scenario) or **Military** (2 Scenarios) or **International** (2 Scenarios) certification as their training and experience warrants.



### **Test Answer Sheet**

### Name

Record all your answers on this tear-out page. Your Instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign the Form 13615, Volunteer Agreement.

#### Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

### Question Answer **Basic Scenario 1** 1.1 1.2 **Basic Scenario 2** 2.1 2.2 **Basic Scenario 3** 3.1 3.2 Basic Scenario 4 4.1 4.2 Basic Scenario 5 5.1 5.2 **Basic Scenario 6** 6.1 6.2 6.3 6.4 6.5 6.6 **Basic Scenario 7** 7.1 7.2 7.3 7.4 7.5 7.6 7.7 **Basic Scenario 8** 8.1 8.2 8.3 8.4 8.5 8.6 8.7 Total Answers Correct: **Total Questions:** 30 Passing Score: 24 of 30

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9.5		12.5	
9.6		12.6	
9.7		12.7	
9.8		12.8	
9.9		12.9	
9.10		12.10	
9.11		Military Scer	nario 2
9.12		13.1	
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The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

### Instructions: To be completed by all volunteers in the VITA/TCE program.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- and protection of equipment and supplies.

I will exercise reasonable care in the use

- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.

### Volunteer Information

Print Full Name	Daytime Telephone	
Home Street Address	E-mail Address	
City, State and Zip Code	Signature	
Site and/or Partner Name	Date	

### This form is to be retained at the Site or by the Partner.

### Volunteer position(s)

(screener, preparer, interpreter, reviewer, etc.)

### (Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.

	-	information of a road		Anterio	test and a finance	Foreign Student/Scholars			
	Basic	Intermediate	Advanced	Military	International	Part 1	Part 2	Part 3	
Volunteer's Test Score		11 11	1221	-	1111				
Certification level – Mark the appropriate box			123						

Certified by (IRS or SPEC Partner Only):

Date:

Privacy Act Notice-The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

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### 2008 6744 Test – Basic Course

The first five short scenarios are designed to measure key competencies related to dependency exemptions and related tax benefits. These first five scenarios do not require you to prepare a tax return. Read each scenario carefully and use your reference tools (**Publication 4012**, **Volunteer Resource Guide**, and **Publication 17**) to answer the questions after the scenario.

## **Basic Scenario 1: Janice Simpson**

Interview	<ul> <li>Janice is 17 years old, single, and a full-time student.</li> </ul>
Notes	Janice lived with her parents all year. She does not pay rent or household bills.
	<ul> <li>Janice does not provide over half of her own support.</li> </ul>
	<ul> <li>She started working part-time in 2008 and is saving most of her money.</li> </ul>
	<ul> <li>In 2008, Janice worked at the local hardware store and earned \$4,500, which was her total income for the year.</li> </ul>

- Janice's federal income tax withholding was \$500.
- Janice and her parents are U.S. citizens and have valid social security numbers.

# **Basic Scenario 1: Test Questions**

### Directions

- **1.1** Is Janice eligible for the earned income credit (EIC) on her tax return?
  - a. Yes
  - b. No
- **1.2** What amount can Janice claim for her own personal exemption?
  - a. \$0
  - b. \$3,500
  - c. \$7,000
  - d. Janice can choose either \$0 or \$3,500

# **Basic Scenario 2: John Baylor**

# Interview• John is single and lives with his girlfriend, Theresa, and her three-year-old sonNotesTimmy. The three of them have lived together since November 2006. They lived<br/>together for the entire year of 2008.

- John is not Timmy's father.
- Timmy's father does not contribute to Timmy's support; he left shortly after Timmy was born. Theresa has not had any contact with Timmy's father since he left.
- John worked and provided all the support for both Theresa and Timmy during 2008.
- John earned \$31,000 for 2008. He has no other income.
- Theresa stays home and takes care of Timmy.
- Theresa and Timmy had no income and Theresa is not filing a 2008 tax return.
- John, Theresa, and Timmy are U.S. citizens and have valid social security numbers.

### **Basic Scenario 2: Test Questions**

#### Directions

- 2.1 Can John claim Timmy as a dependent?
  - a. Yes, because Timmy is his qualifying child.
  - b. No, because John is not Timmy's father.
  - c. Yes, because Timmy is his dependent under the rules for qualifying relative.
  - d. No, because Timmy is Theresa's son.
- 2.2 Does John qualify for Head of Household filing status?
  - a. Yes
  - b. No

# **Basic Scenario 3: Justine Jackson**

Interview Notes	<ul> <li>Justine Jackson and Michael Martin separated in July 2006, and Michael moved out of the house.</li> </ul>
	They were divorced in October 2007.
	They have one child, Lizzie, age 4.
	<ul> <li>In 2008, Lizzie lived with Justine the entire year.</li> </ul>
	<ul> <li>Justine and Michael provided all of Lizzie's support.</li> </ul>
	<ul> <li>In 2008, Justine worked part-time and earned \$15,000. Michael worked full-time and earned \$32,000.</li> </ul>
	<ul> <li>Since Michael pays child support, Justine told Michael to claim Lizzie for everything on his tax return.</li> </ul>
	The divorce decree does not state who can claim Lizzie.

• Justine, Michael, and Lizzie are U.S. citizens and have valid social security numbers.

## **Basic Scenario 3: Test Questions**

### Directions

- 3.1 Who can claim Lizzie as a qualifying child for the EIC?
  - a. Michael is the only one who can claim Lizzie for the EIC.
  - b. Either Michael or Justine can claim Lizzie for the EIC.
  - c. Justine is the only one who can claim Lizzie for the EIC.
  - d. No one can claim Lizzie for the EIC.
- 3.2 Who can claim Lizzie as a dependent?
  - a. Michael can claim Lizzie because he has the higher income.
  - b. Justine can claim Lizzie or she can sign Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, to allow Michael to claim Lizzie as a dependent.
  - c. It depends on the actual amount of child support Michael paid.
  - d. No one can claim Lizzie as a dependent.

# **Basic Scenario 4: Rebecca Grant**

Interview Notes	<ul><li>Rebecca Grant is 26 years old and she is not disabled.</li><li>Tammy is Rebecca's 6-year-old daughter.</li></ul>
	<ul> <li>Rebecca was never married to Tammy's father. He has been in prison since 2006, serving a 10-year sentence. Tammy's father does not contribute any financial support.</li> </ul>
	<ul> <li>In 2008, Rebecca and Tammy lived with Rebecca's mother, Martha, for the entire year.</li> </ul>
	Tammy did not provide any of her own support.
	Rebecca and Martha provided Tammy's support.
	Rebecca worked as a clerk and earned \$23,000.
	<ul> <li>Martha worked part-time and earned \$14,000 to supplement her social security income.</li> </ul>

 Rebecca, Tammy, and Martha are U.S. citizens and have valid social security numbers.

## **Basic Scenario 4: Test Questions**

### Directions

- 4.1 Who can claim Tammy as a dependent?
  - a. Only Rebecca can claim Tammy because Rebecca is Tammy's mother.
  - b. Only Martha can claim Tammy because Tammy lived in Martha's home.
  - c. Neither Rebecca nor Martha can claim Tammy as a dependent.
  - d. Either Rebecca or Martha can claim Tammy as a dependent under the rules for qualifying child.
- **4.2** In the Exemption/Dependency section of Publication 4012, Volunteer Resource Guide, which table includes interview tips on the rules for claiming Tammy as a dependent?
  - a. Table 1: Dependency Exemption for Qualifying Child
  - b. Table 2: Dependency Exemption for Qualifying Relative
  - c. Table 3: Child of Divorced or Separated Parents
  - d. None

# **Basic Scenario 5: Victor and Maria Olivet**

Interview Notes	• Victor and Maria are married and lived together in the U.S. all of 2008 with their two sons, Peter, age 2, and Julian, age 4.
	<ul> <li>Victor and Maria have lived in the U.S. for 5 years.</li> </ul>

- Together, Victor and Maria earned \$35,000, which was their only income.
- Victor and Maria provided all the support for Peter and Julian.
- Victor and Maria have Individual Taxpayer Identification Numbers (ITINs).
- Peter and Julian are both U.S. citizens and have valid social security numbers (SSNs).

# **Basic Scenario 5: Test Questions**

### Directions

- **5.1** Victor and Maria are going to file a joint return. Whom can they claim as dependents?
  - a. They can claim both Peter and Julian as dependents.
  - b. They cannot claim any dependents because Victor and Maria have ITINs.
  - c. They cannot claim any dependents because some family members do not have SSNs.
  - d. Based on their income, they can only claim one dependent.
- **5.2** Can Victor and Maria claim Peter and Julian as qualifying children for the EIC on their joint return?
  - a. Victor and Maria can claim Peter and Julian as qualifying children for the EIC because Peter and Julian have social security numbers.
  - b. Victor and Maria can claim both Peter and Julian as qualifying children for the EIC because the children lived with them in the U.S. all year.
  - c. Since Victor and Maria have ITINs, they do not qualify for the EIC.
  - d. Victor and Maria's income is too high to qualify for the EIC.

# **Basic Scenario 6: Darius and Matilde Howard**

Taxpayer Documents	<ul> <li>Completed Intake and Interview Sheet</li> <li>Social security cards for Darius, Matilde, and Isabelle Howard</li> <li>Form W-2 for Matilde Howard</li> <li>Form W-2 for Darius Howard</li> <li>Form 1099-DIV from U.S. Equity Fund</li> </ul>
	Statement from Extended Learning Center
Interview Notes	<ul> <li>Matilde and Darius are married and have one child, Isabelle.</li> <li>They want to file a joint return.</li> <li>Matilde is a secretary and Darius is a sales clerk.</li> <li>Matilde and Darius have never itemized their deductions and they will not itemize in 2008.</li> <li>They did not pay any real estate taxes in 2008.</li> <li>Their daughter, Isabelle, attended school and went to after-school care during the school year.</li> <li>Matilde and Darius both want to designate \$3 to the Presidential Election Campaign Fund.</li> </ul>
	<ul> <li>In June of 2008, Darius and Matilde received an Economic Stimulus Payment of \$1,500.</li> <li>Matilde and Darius have never taken a distribution from any retirement account.</li> </ul>

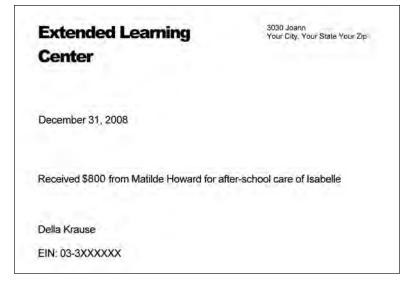
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<ul> <li>Social Security C</li> </ul>						provider's ide			
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<ul> <li>Copies of ALL W</li> </ul>	-2, 1098, 1099	9 forms				requesting di			
Part I: Taxpayer	Informatio	n				100			
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MATILDE	Sec. 10	Data a	S	HOWA				03/06/19	961
9. US Citizen or Re	esident Alien	10. Le	egally E	Blind	11. Totally and Per	manently Disa	bled	12. Occ	upation
X Yes N	lo		Yes	X No	Yes 🛛 N	lo		SECRE	TARY
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			COMMON INCOME AND EXPENSES
Part III.	Income	) - C	id you (or your spouse) receive:
X Yes	🗆 No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
2 Yes	× No	2.	Tip income
X Yes	No No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
2 Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
□ Yes	X No	5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	× No	6.	Alimony income
2 Yes	× No	7.	Sale of Stock, Bonds or Real Estate
2 Yes	× No	8.	Disability income
2 Yes	X No	9.	Pensions, Annuities, and/or IRA distributions
Ves	× No	10.	Unemployment (1099-G)
🗌 Yes	X No	11.	Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
Yes	X No	12.	Other Income: Identify
Part IV.	Expens	ses	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
□ Yes		1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
X Yes		2.	Contributions to IRA or other retirement account
Yes	200	3.	Educational expenses for you, your spouse and/or dependents
🗌 Yes	5 7 M M	4.	Un-reimbursed medical expenses
□ Yes	100 C 20	5.	Home mortgage payments (interest and taxes – see Form 1098)
□ Yes	× No	6.	Charitable contributions
X Yes	🗆 No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
□ Yes		8.	Any estimated tax payments for this tax year
□ Yes	X No	9.	Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part '	V. Fo	or C	Completion by a Certified Volunteer
Volunta	terview Sh	neet i	<b>nstructions</b> : You must conduct a thorough interview to complete an accurate return. This s the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. <b>Remember to ask for all documentation.</b> view Sheet with any changes identified during your interview. Confirm all information with
Intake/In Voluntee Update ti	he Intake/		
Intake/In Voluntee Update ti	he Intake/	Interv	Did any of these dependents file a joint return for this tax year?
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Intake/In Voluntee Update ti the taxpa	he Intake/ ayer.	1. 2. 3.	Did any of these dependents file a joint return for this tax year? Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support?
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b Employer identification number 03-5XXXXXX	r (EIN)	A	Wages, tips, other compensatio \$27,000		tax withheld \$402
c Employer's name, address, an	d ZIP code	3	Social security wages	4 Social security	tax withheld \$1.674
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c Employer's nam	e, address, and ZIP code			3 St	cial security wages	4 Social security	
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2250 DELC	- a. oc. a. e. a. a			5 M	edicare wages and tips \$16,500	6 Medicare tax	\$239
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d Control number	-		- 1	9 Ac	vance EIC payment	10 Dependent ca	re benefits
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S State Employe YS 03-6X	ar's state ID number	16 State wages, tips, etc. \$15,500	17 State incon	ne tax \$129	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
		FEDERAL Tax Return.	200	38	Department	of the Treasury-Intern	al Revenue Servic

PAYER'S name, street address, cit	y, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
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		\$	\$	tax information
MATILDE S HOWARD		3 Nondividend distributions \$	4 Federal income lax withh S	furnished to the
Street address (including apt. no.)		-	5 Investment expenses	Internal Revenue
1932 CALVINS COURT			s	Service. If you are required to file a return.
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Account number (see instructions)		8 Gash Reuidation distributions	9 Noncash Ilquidation distributions	<ul> <li>sanction may be imposed on you if this income it</li> </ul>
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### Directions

Please complete Form 1040 and the appropriate forms, schedules, or worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- **6.1** Darius and Matilde have a balance due on their Form 1040, line 75. They don't think they have enough money in their checking account to pay this by April 15. What can they do?
  - a. Pay the amount owed with their credit card.
  - b. Have the funds automatically withdrawn from their savings account.
  - c. Use Form 9465, Installment Agreement Request, to apply to the IRS for a monthly installment agreement.
  - d. Any of the above.
- 6.2 What is the credit for child and dependent care expenses on Form 2441, line 13?
  - a. \$0
  - b. \$168
  - c. \$400
  - d. \$800
- **6.3** What is the amount of the Howards' recovery rebate credit on Form 1040, line 70?
  - a. \$0
  - b. \$300
  - c. \$600
  - d. \$900
- **6.4** What is the amount of the retirement savings contributions credit on Form 1040, line 52? \$\_\_\_\_\_.
- 6.5 What is the Howards' standard deduction amount? \$\_\_\_\_\_.
- 6.6 The Howards' total income on Form 1040, line 22 is:
  - a. \$42,500
  - b. \$42,700
  - c. \$42,750
  - d. \$43,750

# Basic Scenario 7: Gladys Berry

Taxpayer Documents	Social security cards for Gladys, Kevin, and Maria Berry
Documents	Two Forms W-2 for Gladys Berry
	<ul> <li>Form 1099-G, Unemployment Compensation, for Gladys Berry</li> </ul>
	Completed Intake and Interview Sheet
	Voided personal check
Interview Notes	<ul> <li>Gladys is married. Her husband, Sam, moved out of the house and left the family in December 2006. Gladys has not seen Sam since.</li> </ul>
	<ul> <li>Gladys provides the entire cost of maintaining the household and all the support for the family.</li> </ul>
	<ul> <li>Gladys tells you that she does not want to file with her husband.</li> </ul>
	<ul> <li>Gladys has never itemized her deductions and will not itemize for 2008.</li> </ul>
	Gladys did not pay any real estate taxes in 2008.
	<ul> <li>Gladys' mother, Helen, took care of Maria and Kevin in Helen's home after school and during the summer. She did not allow Gladys to pay her anything for this help.</li> </ul>
	<ul> <li>Gladys was laid off in September and received unemployment compensation for two months.</li> </ul>
	<ul> <li>If she is due a refund, Gladys wants half placed in her checking account and half in her savings account. The savings account routing number is 322070239 and the savings account number is 987654321.</li> </ul>
	Gladys wants to designate \$3 to go to the Presidential Election Campaign Fund.
	Gladys is a medical secretary.
	<ul> <li>Gladys had no income in 2007 and did not file a 2007 tax return.</li> </ul>
1 GI	A0-XX-XXXX ware new sters in the stere sters. adys S. Berry 141-XX-XXXX The builded in the stere ster. 141-XX-XXXX The builded in the stere stere. 141-XX-XXXX The builded in the stere stere. 141-XX-XXXX
4	Adys S. Berry Maria S. Berry Maria S. Berry Maria S. Berry

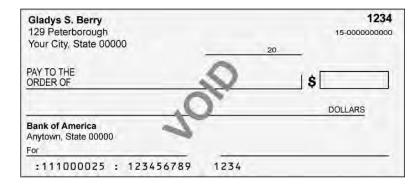
	Intake	1. 1. Mar. 1. M		Quality Review		t <sup>OMB</sup>	# 1545-1964
You (and Spous	se) will need	t:					
Proof of Identity				Amounts of	of any other ind	come	
<ul> <li>Social Security C Identification Nul individuals to be</li> </ul>	mber (ITIN) lett	er for all		Amounts/c	provider's ide dates of estima made, etc.		
Copies of ALL W	V-2, 1098, 1099	forms			iments showin f requesting di		
Part I: Taxpayer	Information	ı					
1. Your First Name GLADYS	e	M.I. S	Last Na BERRY	me			e of Birth dd/yyyy) 968
3. US Citizen or R	lesident Alien	4. Legally E	Blind	5. Totally and Pern	nanently Disat	oled 6. Occu	upation
🗙 Yes 🗌 No	0	🗌 Yes	× No	Yes X No	0	MED S	ECRETARY
7. Spouse's First N	Name	M.I. A	Last Na BERRY	me			e of Birth dd/yyyy) 961
9. US Citizen or R	esident Alien	10. Legally	Blind	11. Totally and Per	manently Disa	bled 12. Occ	upation
🛛 Yes 🗌 M	No	🗌 Yes	X No	Yes X N	la	UNKNO	NWN
13. Address 129 PETERBOROU	UGH		Apt # Cit	y DUR CITY	1.00		Zip Code OUR ZIP
e-mail: 16. On December	YOUR PHONE	NONIDER	-	on the income		y man par	
a. Were you: b. If married, die c. Is your spous	Single d you live with y		during any	Separated part of the last six m f death.			
b. If married, die	Single Single d you live with se deceased? If	your spouse ( f yes, provide	during any the date c	part of the last six m f death.	nonths of the y	ear? 🔲 Yes mm/dd/yyyy)	
b. If married, die c. Is your spous	Single Single dyou live with you live with you live with you deceased? If not deceased?	your spouse f yes, provide ent Informa	during any the date c ation – Do	part of the last six m f death. not include you o	nonths of the y (1 r your spouse	ear? 🔲 Yes mm/dd/yyyy) e.	
b. If married, die c. Is your spous Part II. Family an Print the name of even	Single Single dyou live with you live with you live with you deceased? If not deceased?	your spouse f yes, provide ent Informa	during any the date c ation – Do	part of the last six m f death. not include you o	nonths of the y (1 r your spouse	ear? 🔲 Yes mm/dd/yyyy) e.	Is the dependent a full time
b. If married, die c. Is your spous Part II. Family an Print the name of even (f	Single d you live with y se deceased? If nd Depende ryone who lived i Name first. last) (a)	your spouse of yes, provide ent Information of the second se	during any the date of ation – Do and outside y Date of Birth mm/dd/yyyy (b)	part of the last six m f death.	nonths of the y (1 r your spouse ported during the Number of months person lived with you last year (d)	ear? Yes mm/dd/yyyy) e. be year. US Cilizen. Resident of US. Canada or Mexico (yés or no) (e)	Is the dependent a full time student? (yes or no) (f)
b. If married, die c. Is your spous Part II. Family an Print the name of even (f MARI.	Single d you live with y se deceased? If nd Depende nyone who lived i Name first last) (a) A BERRY	your spouse of yes, provide ent Informa n your home a	during any the date of ation – Do ation – Do nd outside y Date of Birth mm/dd/yyyy (b) 8/25/2001	part of the last six m f death. not include you o your home that you sup Relationship to you (son, daughter, etc.) (c) DAUGHTER	nonths of the y (1 r your spouse ported during to Number of months person lived with you last year (d) 12	ear?   Yes mm/dd/yyyy) e. he year. US Cilizen. Resident of US. Canada or Mexico (yés or no) (e) YES	Is the dependen a full time student? (yes or no) (f) YES
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b. If married, die c. Is your spous Part II. Family an Print the name of even (f MARI.	Single d you live with y se deceased? If nd Depende nyone who lived i Name first last) (a) A BERRY	your spouse of yes, provide ent Informa n your home a	during any the date of ation – Do ation – Do nd outside y Date of Birth mm/dd/yyyy (b) 8/25/2001	part of the last six m f death. not include you o your home that you sup Relationship to you (son, daughter, etc.) (c) DAUGHTER	nonths of the y (1 r your spouse ported during to Number of months person lived with you last year (d) 12	ear?   Yes mm/dd/yyyy) e. he year. US Cilizen. Resident of US. Canada or Mexico (yés or no) (e) YES	Is the dependent a full time student? (yes or no) (f) YES
b. If married, die c. Is your spous Part II. Family an Print the name of even (f MARI.	Single d you live with y se deceased? If nd Depende ryone who lived i Name first.last) (a) A BERRY N BERRY t requires that the IRS ns regarding the time	your spouse of f yes, provide ent Informa in your home a 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	during any the date of ation – Do ation – Do and outside y Date of Birth mm/dd/yyyy (b) 8/25/2001 6/06/1999	part of the last six m f death not include you o rour home that you sup Relationship to you (son, daughter, etc.) (c) DAUGHTER SON	ests The OMB Control of the process simpler	ear?  Yes mm/dd/yyyy) e. he year. US Cilizen. Resident of US. Canada or Mexico (yes or no) (e) YES YES YES trol Number for this:	No     Is the dependen     a full time     student?     (yes or no)     (f)     YES     YES     study is 1545-1964
b. If married, die c. Is your spous Part II. Family an Print the name of even (f MARI. KEVII	Single d you live with y se deceased? If nd Depende ryone who lived i Name first last) (a) A BERRY N BERRY trequires that the IRS nts regarding the time inating Committee, SE	your spouse of f yes, provide ent Informa in your home a 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	during any the date of ation – Do ation – Do and outside y Date of Birth mm/dd/yyyy (b) 8/25/2001 6/06/1999	part of the last six m f death not include you o rour home that you sup Relationship to you (son, daughter, etc.) (c) DAUGHTER SON	ests The OMB Control of the process simpler	ear? Ves mm/dd/yyyy) e. he year: US Citizen, Resident of US. Canada or Mexico (yes or no) (e) YES YES YES	No     Is the dependen     a full time     student?     (yes or no)     (f)     YES     YES     study is 1545-1964

			COMMON INCOME AND EXPENSES
Part III.	Income	- C	Did you (or your spouse) receive:
X Yes	🗆 No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
2 Yes	× No	2.	Tip income
2 Yes	× No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
🗌 Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
Yes	2.0	5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	X No		Alimony income
∐ Yes		7.	Sale of Stock, Bonds or Real Estate
Yes			Disability income
□ Yes	1000	9.	Pensions, Annuities, and/or IRA distributions
× Yes			Unemployment (1099-G)
			Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
Yes	X No	12.	Other Income: Identify
Part IV.	Expens	ses	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
□ Yes	X No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
Yes	X No	2.	Contributions to IRA or other retirement account
Yes	× No	3.	Educational expenses for you, your spouse and/or dependents
Yes	🗵 No	4.	Un-reimbursed medical expenses
□ Yes	🗙 No	5.	Home mortgage payments (interest and taxes – see Form 1098)
□ Yes	× No	6.	Charitable contributions
□ Yes	X No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
□ Yes			Any estimated tax payments for this tax year
Yes	× No	9.	Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part V	V. Fo	r (	Completion by a Certified Volunteer
Intake/Int Voluntee	terview Sh r Resourc he Intake/	e Gu	Instructions: You must conduct a thorough interview to complete an accurate return. This s the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. Remember to ask for all documentation. view Sheet with any changes identified during your interview. Confirm all information with
and sample	1 No		Did any of these dependents file a joint return for this tax year?
Ves	LINO	1.	Can anyone else claim any of these dependents on their income tax return?
- 115		1. 2.	can anyone else claim any or mese dependents on men moome tax return?
Ves	□ No □ No	2. 3.	Did any dependent on the return provide more than 50% of their own support?
□ Yes □ Yes	🗆 No	2. 3.	한글날 때 여름 방문을 때 이 수 있는 것이 같아. 이 것 같아? 영문 것 같아. 성격 도망한 것을 가 많다. 것 같아요. 그는 것이 가지 않는 것이 같아.
□ Yes □ Yes □ Yes	□ No □ No	2. 3.	Did any dependent on the return provide more than 50% of their own support?
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes	□ No □ No □ No □ No	2. 3. 4.	Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year?
<ul> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> </ul>	No     No     No     No     No     No     No     No	2. 3. 4. 5. 6. 7.	Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC?
<ul> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> </ul>	No     No     No     No     No     No     No     No	2. 3. 4. 5. 6. 7.	Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals gualify as dependents for this return?
<ul> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> <li>Yes</li> </ul>	No No No No No	2. 3. 4. 5. 6. 7. /iew,	Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW

1		a Employee's social security numbe 140-XX-XXXX	OMB No. 15	45-0008	Safe, accurate, FAST! Use		the IRS website ww.irs.gov/efile.
1	yer identification number ( XXXXXX	EIN	A	1 W	iges, tips, other compensation \$14,000		e tax withheld \$900
e Emplo	yer's name, address, and	ZIP code		3 50	cial security wages	4 Social security	
	T PINES CRAFTS	i.		5 M	\$14,000 edicare wages and tips \$14,000	6 Medicare tax v	\$868 withheld \$203
YOU	JR CITY, STATE Z	IP		7 Sc	cial security tips	8 Allocated tips	φ203
d Contro	ol number		1	9 Ad	Ivance EIC payment \$152	10 Dependent ca	re benefits
	JR CITY, STATE Z			14 01	her	12c	
State	Employer's state ID num 04-1XXXXXX	ber 16 State wages, tips, etc. \$14,000	17 State inco	me tax \$155	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam
			20	08	Department	t of the Treasury-Interne	al Revenue Servic

		0-XX-XXXX	OMB No. 15		FASTI Use		ww.irs.gov/efile.
b Employer identification numb 04-2XXXXXXX	ber (EIN)			1 Wa	ges, tips, other compensation \$8,000		\$500
c Employer's name, address, a	and ZIP code			3 50	cial security wages	4 Social security	tax withheld \$496
ORTHOPEDIC SER				5 . 54	\$8,000 dicare wages and tips	6 Medicare tax v	100.00
1270 WEST 29TH S	1123 20124			- IVIS	\$8,000	U WEDICALE LAX V	\$116
YOUR CITY, STATE	E ZIP			7 So	cial security tips	8 Allocated tips	A
d Control number			1	9 Ad	vance EIC payment	10 Dependent car	e benefits
<ul> <li>Employee's first name and in GLADYS S. BERRY 129 PETERBOROU YOUR CITY, STATE</li> <li>Employee's address and ZIP</li> </ul>	GH E ZIP		Buff.	13 Standard March 13 March 14 Oth	ner	12a See instruction	
15 State Employer's state ID n YS 04-2XXXXXX	number	16 State wages, tips, etc. \$8,000	17 State incor	ne tax \$97	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
To be Filed With E Copy B—To Be Filed With E his Information is being fumi	ent Employee's FE		201	58	Department	of the Treasury—Interna	I Revenue Service

PAYER'S name, street address, city STATE UNEMPLOYME		1 Unemployment compensation \$ 3,000	OMB No. 1545-0120	Certai Governmer
1000 GOVERNMENT PL YOUR CITY, STATE ZIP		2 State or local income tax refunds, credits, or offsets \$	Form 1099-G	Payment
PAYER'S federal identification number 04-3XXXXXXX	RECIPIENT'S identification number 140-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withhe \$ 300	For Recipien
RECIPIENT'S name GLADYS BERRY		5 ATAA payments	6 Taxable grants \$	This is important ta information and i being furnished to th internal Revenu
Street address (including apt. no.) 129 PETERBOROUGH City, state, and ZIP code YOUR CITY, STATE ZIP		7 Agriculture payments \$	8 Box 2 is trade or business income	Service. If you an
Account number (see instructions)				the IRS determines the it has not bee reported



### Directions

Please complete Form 1040 and the appropriate forms, schedules, or worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- **7.1** Using the Determination of Filing Status flowchart in Publication 4012, Volunteer Resource Guide, what is Gladys' filing status?
  - a. Single
  - b. Married Filing Jointly
  - c. Married Filing Separately
  - d. Head of Household
- 7.2 Whom can Gladys claim for the child tax credit?
  - a. Kevin
  - b. Maria
  - c. Both Maria and Kevin
  - d. Neither Maria nor Kevin
- 7.3 What is Gladys' adjusted gross income on Form 1040, line 38?
  - a. \$17,000
  - b. \$22,000
  - c. \$25,000
  - d. \$25,152
- 7.4 For purposes of computing Gladys' EIC, what is Gladys' earned income?
  - a. Gladys has no earned income
  - b. Gladys' wages and unemployment compensation
  - c. Gladys' wages only
  - d. Gladys' unemployment compensation only
- 7.5 What is the amount of Gladys' earned income credit on Form 1040, line 64a?
   \$\_\_\_\_\_
- **7.6** Gladys wants to direct deposit her refund into two different accounts. What form needs to be completed? Form \_\_\_\_\_
- 7.7 What is the amount of the recovery rebate credit on Form 1040, line 70? \$\_\_\_\_\_

# Basic Scenario 8: Brenda James

Taxpayer Documents	<ul> <li>Completed Intake and Interview Sheet</li> <li>Social security cards for Brenda James, Paul James, and Emily Jackson</li> <li>Two Forms W-2 for Brenda</li> <li>Form 1099-INT from First National Bank and Trust</li> <li>Form 1099-DIV from Small Cap Mutual Fund</li> </ul>
Interview Notes	<ul> <li>Another volunteer has completed the tax return for Brenda James. You have been asked to perform the quality review.</li> </ul>
	<ul> <li>A Quality Review Sheet is provided to use as a tool in this review.</li> </ul>
	<ul> <li>Brenda James is not married and lives with her two children, Paul and Emily. The children lived with her the entire year of 2008. Brenda and her children have not had any contact with Paul and Emily's father since 1995.</li> </ul>
	<ul> <li>Brenda provides the entire cost of maintaining the household and all the support for the family.</li> </ul>
	<ul> <li>Emily and Paul are both high school students and have no income.</li> </ul>
	<ul> <li>Brenda has never itemized her deductions and will not itemize for 2008.</li> </ul>
	Brenda did not pay any real estate taxes in 2008.
	<ul> <li>Brenda does not want to designate \$3 to go to the Presidential Election Campaign Fund.</li> </ul>
	<ul> <li>If Brenda is due a refund, she wants the check mailed to her.</li> </ul>
	Brenda is an office clerk.
	<ul> <li>In June 2008, Brenda received an Economic Stimulus Payment of \$900.</li> </ul>
150 Brenda	SECTION -XX-XXXX a Land James b Land Jame

	Intake	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		- Internal Revenue Se Uality Revie		t <sup>OMB</sup>	# 1545-1964
You (and Spous	se) will need	d:					
Proof of Identity				Amounts of	of any other ind	come	
<ul> <li>Social Security C</li> </ul>	Card or Individu	al Tax		Child care	provider's ide	ntification nun	nber
Identification Nui individuals to be				1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	dates of estima made, etc.	ited or other ta	ах
<ul> <li>Copies of ALL W</li> </ul>	/-2, 1098, 1099	) forms			iments showin f requesting di		
Part I: Taxpayer		n	-				
1. Your First Name	e	M.I.	Last Nar	ne			e of Birth /dd/yyyy)
BRENDA	There is a	L	JAMES			11/29/1	966
3. US Citizen or R	esident Alien	4. Legally B	lind	5. Totally and Pern	nanently Disat	bled 6. Occ	upation
X Yes 🗌 No	D	🗌 Yes	× No	🗌 Yes 🗵 No	0	OFFIC	E CLERK
7. Spouse's First N	Name	M.I.	Last Nan	ne			e of Birth /dd/yyyy)
9. US Citizen or R	esident Alien	10. Legally	Blind	11. Totally and Per	manently Disa	bled 12. Oct	cupation
🗆 Yes 🗆 M	No	□ Yes	D No	□ Yes □ N	No		
13. Address			Apt # City			State	Zip Code
1492 COLUMBUS	DRIVE			UR CITY			OUR ZIP
14. Phone Number	and e-mail add	dress		15. Could you or	your spouse b	e claimed as a	a dependent
	VOUD DUON					and a state of the second	
Phone: ( )	TOUR PHONE	ENUMBER			e tax return of a	any other pers	ion?
e-mail: 16. On December	31 <sup>st</sup>		arriad	☐ Yes 🗵	No		
e-mail: 16. On December a. Were you: 🗵	31 <sup>st</sup> ଐ Single d you live with	Legally M your spouse c	luring any	☐ Yes ⊠ ☐ Separated part of the last six m	No Divorced nonths of the y	U Wid	owed
e-mail: 16. On December a. Were you: 🗵 b. If married, die	31 <sup>st</sup> ଐ Single d you live with se deceased? I	Legally M your spouse of f yes, provide	luring any the date of	Yes Separated bart of the last six m death.	No Divorced nonths of the y	□ Wid ear? □ Yes mm/dd/yyyy)	owed
e-mail: 16. On December a. Were you: b. If married, did c. Is your spous	31 <sup>st</sup> Single d you live with se deceased? I nd Depende	Legally M your spouse of f yes, provide ent Informa	during any i the date of ition – Do	Yes Separated Separated Find the last six m death. not include you o	No Divorced nonths of the y (r r your spouse	☐ Wid ear? ☐ Yes mm/dd/yyyy) ə.	owed
e-mail: 16. On December a. Were you: b. If married, did c. Is your spous Part II. Family and Print the name of even	31 <sup>st</sup> Single d you live with se deceased? I nd Depende	Legally M your spouse of f yes, provide ent Informa	during any i the date of ition – Do	Yes Separated Separated Find the last six m death. not include you o	No Divorced nonths of the y months of the y months prouse poorted during to Number of months person lived with you	□ Wid ear? □ Yes mm/dd/yyyy) e. he year. Us Cilizen, Resident of US, Canada or Mexico	owed Is the dependen a full time student?
e-mail: 16. On December a. Were you: b. If married, did c. Is your spous Part II. Family and Print the name of even	31 <sup>st</sup> Single d you live with se deceased? I nd Depende ryone who lived Name	Legally M your spouse of f yes, provide ent Informa	during any ( the date of ttion – Do nd outside y Date of Birth	Yes Yes Separated Separated Finde the last six m fideath.  Not include you o Separated you sup Relationship to you	No Divorced nonths of the y fr your spouse pported during to Number of months person	☐ Wid ear? ☐ Yes mm/dd/yyyy) e. he year. US Cilizen, Resident of US,	owed No Is the dependen a full time
e-mail: 16. On December a. Were you: ∑ b. If married, did c. Is your spous Part II. Family an Print the name of even (6)	31 <sup>st</sup> Single d you live with se deceased? I nd Depende ryone who lived in Name irst, last)	Legally M your spouse of f yes, provide ent Informa	the date of the date of tion – Do and outside y Date of Birth mm/dd/yyyy (b)	Yes	No Divorced nonths of the y months of the y months person lived during to Number of months person lived with you last year (d)	□ Wid ear? □ Yes mm/dd/yyyy) e. he year. US Cilizen, Resident of US, Canada or Mexico (yes or no) (e)	owed No Is the dependent a full time student? (yes or no) (f)
e-mail: 16. On December a. Were you: b. If married, did c. Is your spous Part II. Family an Print the name of even (find the part of even (fi	31 <sup>st</sup> Single d you live with se deceased? I nd Depende ryone who lived in Name irst. last)	Legally M your spouse of fyes, provide ent Informa in your home ai 0	during any i the date of tion – Do nd outside y Date of Birth mm/dd/yyyy	Yes  Yes  Yes  Yes  Control the last six main include you o  Sour home that you sup  Relationship to you (son, daughter, etc.)	No Divorced nonths of the y months of the y months process ported during to Number of months person lived with you last year	□ Wid ear? □ Yes mm/dd/yyyy) e. he year. US Cilizen, Resident of US, Canada or Mexico (yes or no)	owed No Is the dependent a full time student? (yes or no)
e-mail: 16. On December a. Were you: b. If married, did c. Is your spous Part II. Family an Print the name of even (find the part of even (fi	31 <sup>st</sup> Single d you live with se deceased? I nd Depende ryone who lived Name irst. last) (a) L JAMES	Legally M your spouse of fyes, provide ent Informa in your home ai 0	the date of the date of tion – Do nd outside y Date of Birth mm/dd/yyyy (b) 5/10/1993	Yes	No Divorced nonths of the y (I r your spouse ported during ti Number of months person lived with you last year (d) 12	□ Wid ear? □ Yes mm/dd/yyyy) e. he year. US Citizen, Resident of US, Canada or Mexico (yés or no) (e) YES	owed Is the dependen a full time student? (yes or no) (f) YES
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e-mail: 16. On December a. Were you: b. If married, did c. Is your spous Part II. Family an Print the name of even (fi PAUI EMILY The Paperwork Reduction Act Also, if you have any comment	31st Single d you live with se deceased? I nd Depende ryone who lived in Name irst last) (a) L JAMES JACKSON	Legally M your spouse of f yes, provide ent Informa in your home ai 00 01 11 00 02 02 02 02 02 02 02 02 02 02 02 02	during any i the date of ition – Do ind outside y Date of Birth mm/dd/yyyy (b) 5/10/1993 2/05/1991	Yes  Yes  Yes  Yes  Yes  Yes  Yes  Yes	No Divorced nonths of the y Divorced nonths of the y Divorced nonths of the y Divorced nonths person lived with you last year (d) 12 12 12 Lests The OMB Con this process simpler	□ Wid ear? □ Yes mm/dd/yyyy) e. Ws Citizen. Resident of US. Canada or Mexico (yés or no) (e) YES YES YES	owed Is the dependen a full time student? (yes or no) (f) YES YES Study is 1545-1964

			COMMON INCOME AND EXPENSES
Part III.	Income	) - C	id you (or your spouse) receive:
X Yes	🗆 No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
🗌 Yes	× No	2.	Tip income
X Yes	🗆 No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
2 Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
Yes		5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	× No	6.	Alimony income
2 Yes	× No	7.	Sale of Stock, Bonds or Real Estate
2 Yes	× No		Disability income
☐ Yes	X No	9.	Pensions, Annuities, and/or IRA distributions
Yes	× No	10.	Unemployment (1099-G)
🗌 Yes			Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
☐ Yes	× No	12.	Other Income: Identify
Part IV.	Expens	ses	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
□ Yes		1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
Yes	1000	2.	Contributions to IRA or other retirement account
Yes	× No	3.	Educational expenses for you, your spouse and/or dependents
🗌 Yes	- 570 Mile	4.	Un-reimbursed medical expenses
□ Yes	1. A	5.	Home mortgage payments (interest and taxes - see Form 1098)
🗌 Yes	X No	6.	Charitable contributions
🗌 Yes	X No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
🗌 Yes	X No	8.	Any estimated tax payments for this tax year
Ves Yes	X No	9.	Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part	V. Fo	or C	Completion by a Certified Volunteer
Intake/In	terview Sher Resourc he Intake/	neet i e Gu	<b>nstructions</b> : You must conduct a thorough interview to complete an accurate return. This s the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. <b>Remember to ask for all documentation.</b> <i>riew</i> Sheet with any changes identified during your interview. Confirm all information with
Update t		-	
Update t	🕅 No	1.	Did any of these dependents file a joint return for this tax year?
Update t the taxpa	X No X No	1. 2.	이야지 말에서 집에 가장 모양을 수많다. 여러 있었다. 여러 지갑 것은 것은 것은 것을 한 것 같아. 같은 것 같은 것 같아요. 나는 것은 것이 같이 있다.
Update t the taxpa			[18] 고생 (19) 가는 그 가는 것이 같아요. 2019년 2017년 21일 - 2017년 21일 (2019년 2019년 2019년 2019년 2019년 2019년 2019년 2019년 2019년
Update t the taxpa	🗵 No	2.	Can anyone else claim any of these dependents on their income tax return?
Update t the taxpa	X No	2. 3.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support?
Update t the taxpa Yes Yes Yes Yes Yes Yes 2	X No X No X No	2. 3. 4.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year?
Update t the taxpa Yes Yes Yes Yes Yes Yes	X No X No X No	2. 3. 4. 5.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
Update t the taxpa Yes Yes Yes Yes Yes 2 X Yes	X No X No No No	2. 3. 4. 5. 6. 7.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
Update t the taxpa Ves Yes Yes Yes Xes Z Xes Based or	X No X No X No No No	2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW
Update t the taxpa Yes Yes Yes Yes 2 X Yes Based or Did the ta	X No No No No No No n the interv	2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW "If MFS, then spouse's name and SSN should be included on the tax return.

# **Quality Review**



This form is used to Quality Review the completed tax return based on the Intake/Interview Sheet, the documents provided for the return preparation, and a conversation with the taxpayer.

- Involve the taxpayer in the Quality Review process.
- Complete this form prior to obtaining the taxpayer's signature on required tax forms.
- Compare the completed return with the Intake/Interview Sheet and all supporting documents.

### Quality Reviews complete the Quality Process and help ensure an accurate return.

Verifying the Return	Check each item only when you verify that the review step is complete.
1. Yes No	A completed Intake/Interview Sheet was used to prepare this tax return.
2. Yes No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.
3. Yes No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.
4. Yes No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.
5. Yes No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.
6. Yes No	All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
7. Yes No	Any Adjustments to Income are correctly reported.
8. Yes No	The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents.
9. Yes No	The non-refundable credits have been correctly reported.
0. Yes No	All payments from W-2s and F1099's and estimated tax payments are correct.
1. Yes No	The <b>refundable credits</b> are correctly reported including the EIC determination based on the information provided.
2. Yes No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpayer's checking/saving account and routing information.
Finishing the Retur	n Check the appropriate box once you have confirmed the steps have been taker
	rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signature and provide a copy heir files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
Obtain taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099's to the return. signature and provide the signed return, a copy of the return, and the correct processing ddress to the taxpayer.
and the second	stions/issues about the completed return have been answered.

1	a Employee's social security num 150-XX-XXXX	OMB No. 1		Thom bae	at www	the IRS website vw.irs.gov/efile.		
b Employer identification number 05-1XXXXXXX	r (EIN)		1 Wa	ages, tips, other compensation \$13,500	2 Federal income tax withheld \$750			
c Employer's name, address, and	d ZIP code		3 50	cial security wages \$13,500	4 Social security	tax withheld \$837		
METRO LEGAL OFFI 9650 PECAN			5 M	sticare wages and tips \$13,500	6 Medicare tax w			
YOUR CITY, STATE	ZIP		7 Sc	cial security tips	8 Allocated tips			
d Control number		9 Ac	Ivance EIC payment \$200	10 Dependent care benefits				
e Employee's first name and initi	ial Last name	11 No	onqualified plans	12a See instructions for box 12				
BRENDA L. JAMES			13 Statut	ocy Represent Third-party	12b			
1492 COLUMBUS DF	913 E		i wapo	yee plas set pay	000			
YOUR CITY, STATE	ZIP		14 Ot	her	12c			
					12d			
f Employee's address and ZIP c	ode				074	-		
IS State Employer's state ID nu YS 05-1XXXXXX	1000 H H H H H H H H H H H H H H H H H H	and the second sec	sme tax \$124	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam		
1								
W-2 Wage and Stateme	nd Tax	חר		Department	I of the Treasury—Internal	Revenue Servic		
orm W-L Stateme	nt	20	uo					

b Employ	er identification number (	150-XX-XXXX	-	OMB No. 15		FASTI Use	2+file		tax withheld	
	XXXXXX	(2-14)				\$7,750			\$858	
	er's name, address, and				3 50	cial security wages \$7,750		al security	tax withheld \$481	
	AMIE, SNEED, &				5 Me	dicare wages and tips		care tax w		
	OCEAN SIDE DE R CITY, STATE Z	and the second second second			1	\$7,750	\$112			
100	K CHT, SIAIEZ	.11-			7 So	cial security tips	8 Alloc	ated tips		
d Control	Control number					vance EIC payment	10 Dependent care benefits			
e Employ	ee's first name and initia	Last name		Súff.	11 No	ngualified plans	12a See	instruction	s for box 12	
BRE	NDA L. JAMES				13 Stands	ary Battaniana Tuka-purty			-	
1492	1492 COLUMBUS DRIVE YOUR CITY, STATE ZIP					m plan nick pay	12b			
YOU						ner	12c			
					1.1		0			
							12d	1		
f Employ	ee's address and ZIP co			-		Emilia a		-	and the second	
1	Employer's state ID num	a ser la se	s, etc. ,750	17 State Incon	s93	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality rian	
1										
10	Wage and	d Tax		700	חר	Department	of the Treasur	y-Internal	Revenue Service	
orm W	-2 Wage and Statemen			200	70	10 10 10 10 10 10 10 10 10 10 10 10 10 1				
CONV B-		ployee's FEDERAL Tax Rete ed to the Internal Revenue S								

PAYER'S name, street address, city,	state, ZIP code, and telepho	оле по.	Payer's RTN (optional)	OMB No. 1545-0112			
FIRST NATIONAL BANK 1000 MAIN STREET	AND TRUST		1 Interest income \$ 100	2008	Interest Income		
YOUR CITY, STATE ZIP	1.00	-11	2 Early withdrawal penalty \$	Form 1099-INT	1.5		
PAYER'S federal identification number 05-5XXXXXX	RECIPIENT'S Identification	n number	3 Interest on U.S. Savings Bo \$	ands and Treas, obligat	Copy Copy		
RECIPIENT'S name BRENDA JAMES			4 Federal income tax withheld	5 Investment expense \$	For Privacy A and Paperwo		
Street address (including apt. no.) 1492 COLUMBUS DRIVE			6 Foreign tax paid \$	7 Foreign country or possession	U.S. Reduction Ad Notice, see th 2008 Genera		
City, state, and ZIP code YOUR CITY, STATE ZIP			8 Tax-exempt interest	9 Specified private a bond interest	ctivity Instructions for Forms 1099 1098, 5498		
Account number (see instructions)	20	nd TIN not.	s	s	and W-20		

	y, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	Dividends and	
SMALL CAP MUTUAL 7900 BRIGHTON YOUR CITY, STATE ZIE		1b Qualified dividends \$ 150	20 <b>08</b> Form 1099-DIV	Distribution	
		2a Total capital gain distr. \$ 100	2b Unrecap, Sec. 1250 ga	50 gain Copy For Recipier	
PAYER'S federal identification number 05-4XXXXXX	RECIPIENT'S identification number 150-XX-XXXX				
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gai	n This is importan	
		\$	\$	tax information	
BRENDA LAND JAMES		3 Nondividend distributions S	4 Federal income tax withhe S	d and is being	
Street address (including apt. no.) 1492 COLUMBUS DRIV	Æ		5 Investment expenses	Internal Revenue Service. If yo are required to	
City, state, and ZIP code		6 Foreign tax paid	S     Foreign country or U.S. possess.	file a return, i nealigence	
YOUR CITY, STATE ZIE	2	\$	· mognissianty or one process	penalty or othe	
Account number (see instructions)		8 Cash liquidation distributions	9 Noncash liquidation distributions	<ul> <li>sanction may be imposed on you if this income it</li> </ul>	
		\$	\$	taxable and the IRS determine	
				that it has no been reported	

<u>1040</u>		the year Jan. 1-Dec. 3				- 22	, 2008, en	(99) dina		20		steple in this space. MB No. 1545-0074			
Label	_	ur first name and in	A Charles and a state		Last name						Your social security number				
See L nstructions A		RENDA L			JAMES					105 XX XXXX					
on page 12.) B	Ifa	i joint return, spouse	e's first nar	ne and initial	Last nam	ne					Spouse's social security numbe				
Use the IRS L	-	27 - 48-00 KN/08-1					10		Tanta			1 1	_		
Otherwise, H	1	Home address (number and street). If you have a P.O. box, see page 12. Apt. no. 149 COLUMBUS DRIVE								You must enter your SSN(s) above.					
or type.		The serve energy of the state and 700 and a K unit here a feating address are seen 10													
Presidential	YOUR CITY, STATE ZIP Checking a box below will not change your tax or refund.														
Election Campaig	n 🕨 C	heck here if you,	or your s	pouse if filin	g jointly, w	ant \$3	to go to	this fu	nd (see p	age 12) 🕨		You 🗌 Spou	se		
Cilina Status	1	Single	1	S. W.	(Jr	2	4					g person). (See pag			
Filing Status	2	Married filing		and the second sec			100		ualifying p child's nam		child bu	t not your depender	nt, enter		
Check only one box.	3 [	Married filing and full name		y. Enter spou	use's SSN	aboye	5	The second second			depen	dent child (see par	je 14)		
	6a			can claim y	ou as a de	pende	-	-		- de de	]	Boxes checked on 6a and 6b	1		
Exemptions	b						1.1				]	No. of children on 6c who:			
	c	Dependents:		0	(2) Dependent's social security number			ther relationship		(4) V if qua child for ch	ld tax	· lived with you	2		
		(1) First name	Last r		151 XX			you	credit (see pa	ige 15)	<ul> <li>did not live with you due to divorce</li> </ul>				
If more than four		EMILY		NES NES			XXXX	SON	GHTER		-	or separation (see page 16)			
dependents, see page 15.		LINILI	9741		102	~~	AAAA	DAG	Onten		-	Dependents on 6c not entered above			
page for			_									Add numbers on	2		
_	d	Total number of	exemption	ons claimed								lines above 🕨	-		
Income	7	Wages, salaries									7	21,250	-		
100735.001		Taxable interes								• • •	8a	100	-		
Attach Form(s) W-2 here. Also	9a	Tax-exempt int Ordinary divider									9a	150			
attach Forms										150					
W-2G and 1099-R if tax	10		Qualified dividends (see page 19)         9b         150           Taxable refunds, credits, or offsets of state and local income taxes (see page 20)         .         .							0)	10				
was withheld.	11	Alimony receive	d								11				
	12		Business income or (loss). Attach Schedule C or C-EZ							12	-	-			
If you did not	13 14	Capital gain or	and the second second		A						13		-		
get a W-2,	15a	Other gains or (losses). Attach Form 4797							15b	1					
see page 19.	16a	Pensions and a		16a		1			ount (see p		16b	1			
Enclose, but do	17	Rental real estat									17	-			
not attach, any payment, Also,	18	Farm income or (loss). Attach Schedule F							18		-				
please use	19	Unemployment	compans	ation , ,		1.1	1				19 20b		-		
Form 1040-V.	20a 21	Social security b Other income, I			see name !				ount (see p	bage 24)	21	1	-		
	22	Add the amount							r total ind	come 🕨	22	21,500			
	23	Archer MSA de	duction. A	ttach Form	8853		. 23	1			1				
Adjusted	24	Certain business													
Gross Income		fee-basis governi								-	-				
ncome	25 26	Health savings a Moving expense						-							
	20	One-half of self-	1041 C 10 4 C 1					-							
	28	Self-employed S						3							
	29	Self-employed I	nealth insi	urance dedu	iction (see	page		_			-				
	30	Penalty on early									1				
	31a	Alimony paid b	the second s				31	_		-	-				
	32	IRA deduction (		and a second second				-							
	33 34	Student loan int Jury duty pay y						-							
	35	Domestic produc						-		-					
	36	Add lines 23 th									36				
	37	Subtract line 36									37	21,500			

Form 1040 (2008	l)									Page
Tax	38	Amount from line 37 (adjusted gross incom	ne)					38	21,50	)
and Credits	39a	Check Check Source born before January if: Spouse was born before January If your spouse itemizes on a separate return or you we	y 2, 1944, uary 2, 1944,	Blir	nd. } To	tal boxes ecked 🕨 39a				
Standard	) c	If you claim the standard deduction and are deduction	ing real estate ta	axes, chec	k here (se	e page 31) 🕨 🕯	39c 🗌			
Deduction for—	40	Itemized deductions (from Schedule A) or	your standa	ard dedu	ction (s	ee left margin)	5	40	8,000	1
<ul> <li>People who</li> </ul>	41	Subtract line 40 from line 38						41	13,500	1
checked any box on line	42	If line 38 is \$119,975 or less, multiply \$3,500 6d. If line 38 is over \$119,975, see the works	<ul> <li>A second s</li></ul>		and the second			42	10,500	
39a, 39b, or 39c or who	43	Taxable income. Subtract line 42 from line				and the second se	<ol> <li>• • • •</li> </ol>	43	3.000	1
can be claimed as a	44	Tax (see page 33). Check if any tax is from: a	States of the second			and the second sec		44	303	1
dependent,	45	Alternative minimum tax (see page 36). Al						45		
see page 31.	46	Add lines 44 and 45						46	303	1
<ul> <li>All others:</li> <li>Single or</li> </ul>	47	Credit for child and dependent care expenses.			47		1			
Married filing	48	Credit for the elderly or the disabled. Attacl			48					
separately, \$5,450	49	Education credits. Attach Form 8863	Contraction of the second s		49					
Married filing	50	Foreign tax credit. Attach Form 1116 if requ		10 March 10	50		-			
jointly or	51	Child tax credit (see page 39). Attach Form	and the second s		51	303				
Qualifying widow(er),	52	Retirement savings contributions credit. Atta	and the second s		52					
\$10,900	53	Credits from Form: a 28396 b 5695			53					
Head of	54	Other credits from Form: a 3800 b B8			54		-			
household, \$8,000	55	Add lines 47 through 54. These are your to						55	30	1
00,000	56	Subtract line 55 from line 46. If line 55 is m	nore than line	e 46, ente	er -0			56		)
Other	57	Self-employment tax. Attach Schedule SE						57		
Taxes	58	Unreported social security and Medicare tax fro						58	_	
Taxes	59	Additional tax on IRAs, other qualified retiren	nent plans, et	tc. Attach	Form 5	329 if required		59		
	60	Additional taxes: a AEIC payments b	Household	employm	ent taxes	. Attach Sched	ule H	60	_	-
	61	Add lines 56 through 60. This is your total	tax				. >	61		)
Payments	62	Federal income tax withheld from Forms W	/-2 and 1099		62	1,600	1			
	63	2008 estimated tax payments and amount appli-	ed from 2007	return	63		-			
If you have a	_64a	Earned income credit (EIC)			64a	3,606				
qualifying child, attach	b	Nontaxable combat pay election , 64b								
Schedule EIC.	65	Excess social security and tier 1 RRTA tax with	hheld (see pag	ge 59)	65		-			
	66	Additional child tax credit. Attach Form 881			66		-			
	67	Amount paid with request for extension to file (see page 59) 67								
	68	Credits from Form: a 2439 b 4136 c	8801 dl	8885	68		-			
	69	First-time homebuyer credit. Attach Form 5405		-	69		-			
	70	Recovery rebate credit (see worksheet on page x			70		<u> </u>			
	71	Add lines 62 through 70. These are your total payments						71	5,200	_
Refund	72	If line 71 is more than line 61, subtract line 6				ALC: NO REAL PROPERTY AND A REAL PROPERTY AND		72 73a	5,20	
Direct deposit? See page 59	73a	Amount of line 72 you want refunded to yo				and the second se		/38	5,200	<u>'</u>
and fill in 73b,	▶ b	Routing number		► c Type		cking Savi	ngs			
73c, and 73d,		Account number								
or Form 8888.	74	Amount of line 72 you want applied to your 2009						75		
Amount You Owe	75 76	Amount you owe. Subtract line 71 from line Estimated tax penalty (see page 61)			76	ay, see page 60		19		
	De	you want to allow another person to discuss				page 61)?	Yes.	Complete	the following	
Third Party				nor ma n	io loco				and renorming	
Designee	na	signee's	Phone	)		Personal number (I		auon	717171	
Sign	Un	der penalties of perjury, I declare that I have examined	this return and	accompar	ying sche	dules and stateme	ents, an	d to the best	of my knowled	ge and
Here	bel	ef, they are true, correct, and complete, Declaration of	preparer (other	than taxpa	iyer) is bas	sed on all informat	ion of w	hich prepare	r has any knowl	edge.
Joint return?	Yo	ur signature	Date	Your	occupati	n		Daytime	phone number	6
See page 13.	1		1.00	OF	FICE C	LERK		(YR)	PHONE	
Keep a copy for your records.	Sp	Spouse's signature, If a joint return, both must sign. Date Spouse's occupation								
Paid	Pre	parer's	1	Date		Check if	-	1.	s SSN or PTIN	
Preparer's		n's name (or			-	self-employe		1	S21014444	
Use Only	yo	Irs if self-employed), dress, and ZIP code				EIN		1 N		_
	ad	ness, and ZIP GODE P				Phone	nu.	1 /	Form 104	) (200
									19400 1944	- lean

### Directions

You are conducting a quality review of Brenda's tax return, which was prepared by another volunteer tax preparer. Brenda is sitting with you as you conduct the review. Using Form 13614-C, your resource materials, and all of the taxpayer's documents, review the tax return and answer the questions below. A blank Quality Review Sheet, is included to help in the review. You are a volunteer at site S21014444.

- 8.1 Which name is entered incorrectly on Form 1040?
  - a. Brenda
  - b. Paul
  - c. Emily
  - d. All of the above
- 8.2 Which social security number is entered incorrectly on Form 1040?
  - a. Emily
  - b. Paul
  - c. Brenda
  - d. All are correct
- 8.3 What information did the volunteer fail to enter from Form 1099-DIV?
  - a. Ordinary dividends
  - b. Qualified dividends
  - c. Capital gain distributions
  - d. All are correct
- **8.4** Which of the following credits does Brenda qualify for, but was not included on her return?
  - a. Earned Income Credit
  - b. Child Tax Credit
  - c. Recovery Rebate Credit
  - d. Additional Child Tax Credit
- **8.5** What is the correct amount of federal income tax withheld on Form 1040, line 62? \$ \_\_\_\_\_.

- **8.6** If Brenda changes her mind and chooses to direct deposit her refund, what information below is **not** required?
  - a. Name of the bank
  - b. Bank account number
  - c. Routing number
  - d. Type of account
- 8.7 Which item from Form W-2 was not entered on Form 1040?
  - a. Dependent care benefits
  - b. Social security tips
  - c. Advance EIC payment
  - d. Wages

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# 2008 6744 Test – Intermediate Course

# Intermediate Scenario 1: Paul Harvard

Taxpayer	Paul Harvard is a general construction worker. He divorced in 2004 and has one child. Paul cannot claim the child on his return.
Taxpayer Documents	<ul> <li>Completed Intake and Interview Sheet</li> <li>Social security card for Paul Harvard</li> <li>Forms W-2</li> <li>Form 1098</li> <li>Form 1098-E</li> <li>Form 1098-T</li> <li>Form 1099-INT</li> <li>Form 1099-R</li> </ul>
Interview Notes	<ul> <li>In June of 2008, Paul received an Economic Stimulus Payment of \$600.</li> <li>Paul buys a \$2 lottery ticket every week. In 2008, he purchased 52 lottery tickets. Paul had no winnings.</li> <li>In 2008, Paul decided to take a computer course at Brown Junior College.</li> <li>Paul bought a certificate of deposit in 2006. It matured in 2008 and he received Form 1099-INT.</li> <li>Paul paid \$975 in interest on his student loan in 2008 and received Form 1098-E. He also brought in a letter from a financial institution stating that he paid an additional \$1,815 in student loan interest.</li> <li>When Paul changed jobs in February 2008, he cashed out his 401(k). He received Form 1099-R for that distribution, and he had taxes withheld. Paul does not qualify for any of the exceptions to the additional tax on the early distribution.</li> <li>In September 2008, Paul contributed \$500 to a traditional IRA.</li> <li>Paul pays his ex-wife \$400 a month in child support. His ex-wife's SSN is 211-XX-XXXX.</li> <li>Paul received a 2007 state refund of \$145 in 2008.</li> </ul>

Interview	Paul has never itemized his deductions but thinks he may have enough this year
Notes	since he purchased a home in March. Paul gives you receipts, statements, and
(continued)	cancelled checks for the following items he would like to deduct:
	Interest on earlier \$2,720

- Interest on car loan \$2,738
- Medical insurance premiums \$1,400
- Unreimbursed medical and dental bills \$2,530
- Non-prescription medicine \$211
- Vehicle registration fees based on the value of his car \$125
- Donation to United Way \$75
- Donation of \$25 in cash to a homeless person who approached him on the street.
- Contributions to his church paid throughout the year \$780
- Donation of a table, refrigerator, and stove to the Salvation Army. They had a garage sale value of \$210 and were in good used condition.
- Union dues \$520
- Homeowner's association fees of \$120 per month, which he paid from March -December 2008
- Receipts for safety glasses for work \$43, and Levi jeans \$72 that were purchased for work
- \$30 for a safe deposit box (Paul keeps savings bonds and jewelry in the safe deposit box)
- Premiums for his mortgage insurance (\$1,110), as shown on Form 1098
- Real estate taxes (\$987), as shown on Form 1098
- Paul meets the tests for deducting points in the year paid as shown on Form 1098
- Paul does not want to designate \$3 to the Presidential Election Campaign.



	Intake	Contraction of the second s		Quality Review		t <sup>OMB</sup>	# 1545-1964
You (and Spous	se) will nee	d:					
Proof of Identity				Amounts of	of any other ind	come	
<ul> <li>Social Security C</li> </ul>	Card or Individu	ial Tax		Child care	provider's ide	ntification num	ber
Identification Nur individuals to be				payments	dates of estima made, etc.	and the second of the	
<ul> <li>Copies of ALL W</li> </ul>	-2, 1098, 1099	) forms			iments showin f requesting di		
Part I: Taxpayer			1			14.475	
1. Your First Name	e	M.I.				(mm/	e of Birth dd/yyyy)
PAUL	Columbia valencio	A	HARVA	C. C	and the Direct	08/10/1	
3. US Citizen or Re	esident Alien	4. Legally	1.00	5. Totally and Pern		oled 6. Occu	lipation
X Yes No	V	Yes	× No	Yes X No	0	CONST	RUCTION
7. Spouse's First N	Name	M.I.	Last Na	ime			e of Birth dd/yyyy)
9. US Citizen or Re	esident Alien	10. Legally	Blind	11. Totally and Per	manently Disa	bled 12. Occ	upation
🗆 Yes 🗆 N	No	🗆 Ye	s 🗆 No	□ Yes □ N	No	_	
13. Address			Apt # C	tv		State Z	ip Code
847 MARTY	_			OUR CITY	1.4.1		OUR ZIP
14. Phone Number	and e-mail ad	dress		15. Could you or	your spouse b	e claimed as a	dependent
The Thoms Humber	and a man aa				<ul> <li>A state of the state of the state</li> </ul>		
	YOUR PHON	3077	11.77	on the income	e tax return of	any other pers	
Phone: () e-mail: 16. <b>On December</b> :	YOUR PHONI 31 <sup>st</sup>	ENUMBER		on the income	e tax return of No		on?
Phone: () e-mail: 16. On December : a. Were you: [ b. If married, did	YOUR PHONI 31 <sup>st</sup> Single d you live with	E NUMBER	during any	on the income	a tax return of a No ⊠ Divorced nonths of the y	Wid	on?
Phone: () e-mail: 16. On December : a. Were you: [ b. If married, did	YOUR PHONI 31 <sup>st</sup> Single d you live with se deceased? I	E NUMBER	during any e the date	on the income	a tax return of a No ⊠ Divorced nonths of the y	I ☐ Wid ear? ☐ Yes mm/dd/yyyy)	on?
Phone: () e-mail: 16: On December a. Were you: [ b. If married, did c. Is your spous Part II. Family an	YOUR PHONI 31 <sup>st</sup> Single d you live with se deceased? I nd Depende	E NUMBER	during any e the date ation – D	on the income	a tax return of a No No Divorced nonths of the y (i r your spouse	I 🗌 Wid ear? 🗌 Yes mm/dd/yyyy) e.	on?
Phone: () e-mail: 16. On December a. Were you: [ b. If married, did c. Is your spous Part II. Family an Print the name of even	YOUR PHONI 31 <sup>st</sup> Single d you live with the deceased? I nd Dependent ryone who lived Name	E NUMBER	during any e the date ation – D and outside Date of Birth	on the income Yes Separated Part of the last six m of death. o not include you o your home that you sup Relationship to you	A tax return of a No No Divorced nonths of the y (I) r your spouse Divorted during to Number of	I D Wid ear? D Yes mm/dd/yyyy) e. he year. US Citizen,	on? owed No
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			COMMON INCOME AND EXPENSES
Part III.	Income	: - C	id you (or your spouse) receive:
X Yes	🗆 No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
🗌 Yes	X No	2.	Tip income
X Yes	No No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
× Yes	No No	4.	State tax refund (may be taxable if you itemized last year)
Yes		5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	× No		Alimony income
□ Yes			Sale of Stock, Bonds or Real Estate
2 Yes		8.	Disability income
X Yes	No No	9.	Pensions, Annuities, and/or IRA distributions
Yes	× No	10.	Unemployment (1099-G)
🗌 Yes	× No	11.	Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
Yes	X No	12.	Other Income: Identify
Part IV.	Expens	ses	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
Ves	× No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
X Yes	🗌 No	2.	Contributions to IRA or other retirement account
X Yes	No No	3.	Educational expenses for you, your spouse and/or dependents
X Yes	🗌 No	4.	Un-reimbursed medical expenses
X Yes	🗌 No	5.	Home mortgage payments (interest and taxes - see Form 1098)
X Yes	No No	6.	Charitable contributions
□ Yes	X No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
🗌 Yes	X No		Any estimated tax payments for this tax year
□ Yes	🗵 No		Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part	V. Fo	r (	Completion by a Certified Volunteer
	terview Sh r Resourc	neet i e Gu	<b>nstructions</b> : You must conduct a thorough interview to complete an accurate return. This s the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. <b>Remember to ask for all documentation.</b> <i>View</i> Sheet with any changes identified during your interview. Confirm all information with
Voluntee Update t		Inten	
Voluntee Update t		Interv	Did any of these dependents file a joint return for this tax year?
Voluntee Update t the taxpa	ayer.		Did any of these dependents file a joint return for this tax year? Can anyone else claim any of these dependents on their income tax return?
Voluntee Update t the taxpa	ayer.	1.	
Voluntee Update t the taxpa	ayer.	1. 2.	Can anyone else claim any of these dependents on their income tax return?
Voluntee Update t the taxpa Yes Yes Yes	ayer.	1. 2. 3.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support?
Voluntee Update t the taxpa Yes Yes Yes Yes	ayer.	1. 2. 3. 4.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year?
Voluntee Update t the taxpa Yes Yes Yes Yes	ayer.	1. 2. 3. 4. 5.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
Voluntee Update t the taxpa Yes Yes Yes Yes Yes Yes	Ayer.	1. 2. 3. 4. 5. 6. 7.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW
Voluntee Update t the taxpa Yes Yes Yes Yes Yes Yes Based or	Ayer.	1. 2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW
Voluntee Update t the taxpa Yes Yes Yes Yes Yes Based or Did the ta	Ayer.	1. 2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW "If MFS, then spouse's name and SSN should be included on the tax return.

b Emp	loyer identification number (El	210-XX-XXXX	OMB No. 154		ages, tips, other compensation	2 Fede	ral income	tax withheld
1.	-1XXXXXX				\$40,673	1.1		\$5,312
c Emp	loyer's name, address, and Z	IP code		3 Sc	cial security wages	4 Socia	al security	tax withheld
	IOENIX RISING CON			\$40,673 5 Medicare wages and tips		0.11-0	care tax w	\$2,522
3.5	04 FORREST TRAIL			5 10	\$40,673	6 Wedi	care tax w	\$590
YOUR CITY, STATE ZIP					cial security tips	8 Allocated tips		
d Con	trol number			9 Ad	Ivance EIC payment	10 Depe	indent care	a benefits
84 YC	UL A HARVARD 7 MARTY DUR CITY, STATE ZII	a		13 Statu normal 14 Of	her	12b 12b 12c 12c	1 	
S State YS	Employer's state ID numb 11-1XXXXXX	er 16 State wages, tips, etc. \$40,673	17 State incom \$	l,101	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality nam
	L							
1	N-2 Wage and		200	٦Д	Department	of the Treasur	y—Internal	Revenue Servic
orm 1	Statement			JU				

	a Employee's social security number 210-XX-XXXX	OMB No. 15		Safe, accurate, FAST! Use	÷*111	🦻 at.ww	he IAS website w.irs.gov/efile.	
b Employer identification number ( 11-5XXXXXXX	(EIN)		1 Wa	iges, tips, other compensation \$1,500				
c Employer's name, address, and			3 Sc	cial security wages \$1.650	4 Soc	ial security	ax withheld \$102	
SHORT HAUL MOVERS 7850 WINDTALKER YOUR CITY, STATE ZIP			5 Medicare wages and tips \$1,650 7 Social security tips		6 Medicare tax withheld \$24			
					8 Allocated tips			
d Control number			9 Ac	vance EIC payment	10 Dep	endent care	benefits	
e Employee's first name and initial PAUL A HARVARD	i Last name	Suff.	11 No	nqualified plans	12a See	instructions	for box 12 \$150	
847 MARTY			13 State	acy Busicement Third-party we plan sick pay	12b	i.		
YOUR CITY, STATE Z	IP		14 Ot	- bend	120	1		
					12d			
Employee's address and ZIP co	de				Nises+		Concession in which the	
5 State Employer's state ID num YS   11-5XXXXXX	iber 16 State wages, tips, etc. \$1,500	17 State incor	ne tax \$69	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality nam	
1								
the second s	d Tax	201	חר	Department	of the Treasu	ry-Internal	Revenue Servic	

PAYER'S name, street address, city,	state, ZIP code, and tele	phone no.	Payer's RTN (optional)	OMB No 1545-0112	]		
ZIA SAVINGS AND LOAN 5250 DOUGLAS			1 Interest income \$ 423	2008	Interest Income		
YOUR CITY, STATE ZIP			2 Early withdrawal penalty \$	Form 1099-INT			
PAYER'S federal identification number 11-2XXXXXXX	RECIPIENT'S Identifica 210-XX-XXXX	tion number	3 Interest on U.S. Savings Bo \$	nds and Treas, obligati	Copy For Pay		
RECIPIENT'S name PAUL A HARVARD Street address (including apt. np.) 847 MARTY City, state, and ZIP code YOUR CITY, STATE ZIP		4 Federal income tax withheld	5 investment expense	s For Privacy / and Paperwo			
		6 Foreign tax paid \$	7 Foreign country or possession	U.S. Reduction / Notice, see 1 2008 Gene			
		8 Tax-exempt interest	9 Specified private a bond interest	Ectivity Instructions Forms 10 1098, 549			
Account number (see instructions)	·	2nd TIN not.	s	\$	and W-2		

PAYER'S name, street address, city, state, and ZIP code SOUTHWEST FIDELITY 9910 OAK KNOLL YOUR CITY, STATE ZIP		1 Gross distribution C \$ 2,375 2a Taxable amount \$ 2,375				Distributions From Insions, Annuities Retirement o Profit-Sharing Plans, IRAs Insurance Contracts, etc			
		2b	Taxable amoi not determine		2	Total distribution	X	Copy I Report thi	
PAYER'S federal identification number	RECIPIENT'S identification number 210-XX-XXXX	3	Capital gain ( in box 2a)	included	4 \$	Federal income withheld 475	tax	income on you federal ta return. If thi form show federal incom	
RECIPIENT'S name PAUL A HARVARD		5 \$	/Designated Roth a		6 Net unrealized appreciation in employer's securities. \$		tax withheld in box 4, attack this copy to your return		
Street address (including apt. r 847 MARTY	City, state, and ZIP code		Distribution code(s) 1	IRA/ SEP/ SIMPLE	8	Other	%	This information i being furnished to the Interna	
City, state, and ZIP code YOUR CITY, STATE ZIP			Your percentag distribution	e of total %	9b \$	Total employee con	tributions	Revenue Service	
	1st year of desig. Roth contrib.	10 \$ \$	State tax with	held	11	State/Payer's s	tate no,	12 State distributio \$ \$	
Account number (see instructions	)	13 \$ \$	Local tax with	held	14	Name of localit	у 	15 Local distributio \$ \$	

Γ

Mortgag Interes Statemer	OMB No. 1545-0901	* 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 yoo, actually paid by yoo, and not relimbursed by another person.	RECIPIENT'S/LENDER'S name, address, and telephone number FIRST MORTGAGE COMPANY 9800 WENGLER WAY YOUR CITY, STATE ZIP	
Copy For Paye	d from payer(s)/borrower(s)*	1 Montgage interest received \$ 3,750	PAYER'S social security number 210-XX-XXXX	RECIPIENT'S tederal identification no. 11-4XXXXXX
The information in boxes 1 2, 3, and 4 is important tau information and is being furnished to the interms Revence Service. If you ar required to file a return, a negligence penalty or othe sanction may be imposed or you if the IRS determines that an underpayment of tau	of principal residence	2 Points paid on purchase o \$ 200	PAVER'S/BORROWER'S name PAUL A HARVARD Street address (including apt. no.) 847 MARTY City. state, and ZIP code YOUR CITY, STATE ZIP Account number (see instructions)	
	st	Refund of overpaid interes     \$		
results because yo overstated a deduction t this mortgage interest or f	iums	4 Mortgage Insurance premi \$ 1,110		
these points or because you did not report this refund interest on your return	X \$987	<sup>5</sup> REAL ESTATE TA		

Tuition	омв No. 1545-1574 20 <b>08</b>	<ul> <li>Payments received for qualified tuition and related expenses</li> <li>\$ 200</li> </ul>	FILER'S name, street address, city, state. ZIP code, and telephone number BROWN JUNIOR COLLEGE		
Statement	Form 1098-T	2 Amounts billed for qualified tultion and related expenses \$ 200	p	10 COLLEGE AVE YOUR CITY, STATE ZI	
Copy B For Student	educational institution nethod for 2008	3 If this box is checked, your has changed its reporting r	STUDENT S social security number 210-XX-XXXX	FILER'S federal identification no. 11-8XXXXXX	
This is important	5 Scholarships or grants \$	<ul> <li>Adjustments made for a prior year</li> <li>\$</li> </ul>		STUDENT'S name PAUL A HARVARD	
tax information and is being furnished to the	7 Checked if the amount in box 1 or 2 includes amounts for an	6 Adjustments to scholarships or grants for a prior year			
Internal Revenue Service.	academic period begrming January - March 2009 ►	\$	City, state, and ZIP code YOUR CITY, STATE ZIP		
	10 Ins. contract reimb./refund S	9 Checked if a graduate student	8 Checked If at least half-time student	Service Provider/Acct. No. (see Instr.)	

	OMB No. 1545-1576		ess, and telephone number	RECIPIENT'S/LENDER'S name, addre	
Studen Loan Interes Statemen	20 <b>08</b>		FINANCIAL AID PARTNERS 666 LINCOLN YOUR CITY, STATE ZIP		
The second		1 Student loan interest rece	BORROWER'S social security number	RECIPIENT'S lederal identification no.	
Copy E For Borrowe		\$ 975	210-XX-XXXX	11-6XXXXXX	
This is important ta information and is bein furnished to the Intern Revenue Service. If yo are required to file return, a negligenc penalty or other sanctio may be imposed on you the IRS determines the an underpayment of ta				BORROWER'S name PAUL A HARVARD Street address (including apt. no.) 847 MARTY City, state, and ZIP code YOUR CITY, STATE ZIP	
results because yo overstated a deductio for student loan interes		<ol> <li>Box 1 includes loan o capitalized interest (if check</li> </ol>			

Intermediate Scenarios

## Directions

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor. You are a volunteer at site S21014444.

- 9.1 What is the tentative education credit on Paul's Form 8863, line 7?
  - a. \$0
  - b. \$40
  - c. \$100
  - d. \$200
- **9.2** What is the total amount of Medical and Dental expenses Paul is allowed on Schedule A, line 4? \$\_\_\_\_\_
- 9.3 What is Paul's tax expense on Schedule A, line 9?
  - a. \$125
  - b. \$987
  - c. \$1,170
  - d. \$2,282
- 9.4 What is Paul's total interest paid on Schedule A, line 15? \$\_\_\_\_\_
- 9.5 The sum of Paul's gifts to charity on Schedule A, line 19 is:
  - a. \$310
  - b. \$780
  - c. \$1,065
  - d. \$1,090
- 9.6 What amount is on Paul's Schedule A, line 24? \$\_\_\_\_\_
- 9.7 What is Paul's IRA deduction on Form 1040, line 32? \$\_\_\_\_\_
- 9.8 What is the amount of additional tax on Paul's Form 1040, line 59? \$\_\_\_\_\_

- **9.9** How much can Paul claim as a student loan interest deduction on Form 1040, line 33?
  - a. \$975
  - b. \$1,815
  - c. \$2,500
  - d. \$2,790
- 9.10 What is the taxable refund amount shown on Paul's Form 1040, line 10? \$\_\_\_\_\_
- **9.11** Which of the following does not qualify as an adjustment to income?
  - a. Penalty on early withdrawal of savings
  - b. Child support
  - c. Alimony
  - d. Moving expenses
- **9.12** Using Publication 4012, Volunteer Resource Guide, Interview Tips for Education Credits, who is an eligible student?
  - a. Taxpayer
  - b. Taxpayer's spouse, if Married Filing Jointly
  - c. Taxpayer's dependent, claimed as an exemption
  - d. All of the above

# Intermediate Scenario 2: George and Alberta Farmer

Taxpayer	George and Alberta completed the Intake/Interview Sheet in Form 13614-C, and want to file together.							
Taxpayer Documents								
	Form W-2 for Alberta Farmer							
	• Form 1099-INT							
	Form 1099-DIV							
	Form 1099-MISC							
	• Form 1099-R							
	Form SSA-1099 for George Farmer							
Interview	<ul> <li>In 2008, George and Alberta received an Economic Stimulus Payment of \$1,200.</li> </ul>							
Notes	<ul> <li>George retired in 2004 and is receiving a pension and social security.</li> </ul>							
	<ul> <li>George began doing consulting work on a gardening book in June 2008. This requires him to travel to public and private gardens. He received Form 1099-MISC.</li> </ul>							
	<ul> <li>George also received cash payments of \$800 as a gardening consultant which were not reported on Form 1099-MISC.</li> </ul>							
	<ul> <li>George has written records for all of his business expenses:</li> </ul>							
	<ul> <li>June 06, 2008, he purchased a truck used primarily for business travel. (He also has a car for personal use.) He logged 5,100 miles on the truck, of which 4,700 miles were for business use. His business expense records show 100 miles logged during June 2008 and the remaining miles logged between July 1, 2008 and December 31, 2008.</li> </ul>							
	- He paid \$80 for parking and \$49 for an oil change.							
6	- Office expenses (paper, postage, envelopes, etc.) of \$200.							
SOCL	- Long distance phone calls \$100.							
Time a	• Alberta works part-time at a nursing home as a cook. Because she doesn't have a retirement plan, she contributed \$1,200 on							

• The Farmers have not itemized their deductions since their home was paid off four years ago and do not want to itemize this year.

January 2, 2009, to a traditional IRA for tax year 2008.

• The Farmers paid \$1,050 in real estate taxes on their personal residence in 2008.

SOCIAL

George C. Farmer

221-XX-XXXX

Alberta L. Farmer

Alberta L. Farmer

	Intake	1		y - Internal Revenue Ser Quality Revie		t <sup>OMB</sup>	# 1545-1964
You (and Spous	se) will need	t:					
Proof of Identity				Amounts of	of any other ind	ome	
<ul> <li>Social Security C Identification Nul individuals to be</li> </ul>	mber (ITIN) lett	er for all		Amounts/c	provider's ide lates of estima made, etc.		
Copies of ALL W	/-2, 1098, 1099	forms			iments showin f requesting dii		
Part I: Taxpayer	Information	n	-				
1. Your First Name GEORGE	e	M.I. C	Last Na FARME	Q4D			e of Birth <sup>dd/yyyy</sup> ) 940
3. US Citizen or Resident Alien 4. Leg				5. Totally and Pern		La lo mos	
7. Spouse's First I		M.I.	X No	🗌 Yes 🗵 No me	0	8. Date	ED e of Birth
ALBERTA		L	FARME	R		(mm/ 11/22/1	dd/yyyy) 950
9. US Citizen or R	na mannan s	10. Legally I		11. Totally and Per		bled 12. Occ	cupation
Yes I	No		X No	Yes X N	ło	COOK	
13. Address 1551 BALTIC			Apt # Ci	UR CITY			Zip Code OUR ZIP
Phone: () e-mail:	YOUR PHONE	NUMBER		15. Could you or y on the income	e tax return of a		and the second sec
16. On December	31st						
a. Were you: [ b. If married, die c. Is your spous	Single Single d you live with the sedeceased? It	your spouse o f yes, provide	luring any the date	Separated part of the last six m f death.		ear? 🗵 Yes mm/dd/yyyy)	
a. Were you: [ b. If married, di c. Is your spous Part II. Family a	Single d you live with se deceased? I nd Depende	your spouse of f yes, provide ent Informa	luring any the date tion – D	part of the last six m of death. o not include you o	nonths of the y (r r your spouse	ear? 🗵 Yes mm/dd/yyyy) a.	
a. Were you: [ b. If married, di c. Is your spous Part II. Family a	Single d you live with se deceased? I nd Depende ryone who lived i	your spouse of f yes, provide ent Informa	luring any the date tion – D nd outside	part of the last six m of death.	nonths of the y (r r your spouse ported during th	ear? 🗵 Yes mm/dd/yyyy) a. he year.	□ No
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even	Single d you live with se deceased? I nd Depende	your spouse of f yes, provide ent Informa	luring any the date tion – D	part of the last six m of death. o not include you o	nonths of the y (r r your spouse	ear? 🗵 Yes mm/dd/yyyy) a.	No Is the dependent a full time
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even	Single d you live with se deceased? If nd Depende ryone who lived i Name	your spouse of f yes, provide ent Informa	luring any the date tion – D nd outside Date of Birth	part of the last six m of death. o not include you o your home that you sup Relationship to you	r your spouse poorted during to Number of months person lived with you	ear? X Yes mm/dd/yyyy) a. he year: US Citizen, Resident of US, Canada or Mexico	Is the dependent a full time b student?
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even	Single d you live with y se deceased? If <b>nd Depende</b> ryone who lived i Name irst, Jast)	your spouse of f yes, provide ent Informa	the date of tion – D and outside Date of Birth mm/dd/yyyy	part of the last six m of death. o not include you o your home that you sup Relationship to you (son, daughter, etc.)	r your spouse ported during ti Number of months person lived with you last year	ear? X Yes mm/dd/yyyy) a. he year. US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even	Single d you live with y se deceased? If <b>nd Depende</b> ryone who lived i Name irst, Jast)	your spouse of f yes, provide ent Informa	the date of tion – D and outside Date of Birth mm/dd/yyyy	part of the last six m of death. o not include you o your home that you sup Relationship to you (son, daughter, etc.)	r your spouse ported during ti Number of months person lived with you last year	ear? X Yes mm/dd/yyyy) a. he year. US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even	Single d you live with y se deceased? If <b>nd Depende</b> ryone who lived i Name irst, Jast)	your spouse of f yes, provide ent Informa	the date of tion – D and outside Date of Birth mm/dd/yyyy	part of the last six m of death. o not include you o your home that you sup Relationship to you (son, daughter, etc.)	r your spouse ported during ti Number of months person lived with you last year	ear? X Yes mm/dd/yyyy) a. he year. US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even	Single d you live with y se deceased? If <b>nd Depende</b> ryone who lived i Name irst, Jast)	your spouse of f yes, provide ent Informa	the date of tion – D and outside Date of Birth mm/dd/yyyy	part of the last six m of death. o not include you o your home that you sup Relationship to you (son, daughter, etc.)	r your spouse ported during ti Number of months person lived with you last year	ear? X Yes mm/dd/yyyy) a. he year. US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even	Single d you live with t se deceased? It nd Depende ryone who lived i Name (a) (a)	your spouse of f yes, provide ent Informa in your home au in y	the date of tion - D ad outside Date of Birth mm/dd/yyyy (b) (b)	part of the last six m of death.	ests. The OMB Control of the y	ear? X Yes mm/dd/yyyy) e. he year. US Citizen, Resident of US, Canada or Mexico (yes or no) (e) (e)	No Is the dependent a full time student? (yes or no) (f) study is 1545-1964.
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even (f	Single d you live with the se deceased? If nd Depende ryone who lived i Name inst, last) (a) threquires that the IRS ns regarding the time inating Committee, Se	your spouse of f yes, provide ent Informa in your home au in y	the date of tion - D ad outside Date of Birth mm/dd/yyyy (b) (b)	part of the last six m of death.	ests. The OMB Control of the y	ear? X Yes mm/dd/yyyy) 3. the year: US Citizen, Resident of US, Canada or Mexico (yes or no) (e) (e) (or other statement of the statement of t	No Is the dependent a full time student? (yes or no) (f) study is 1545-1964.

			COMMON INCOME AND EXPENSES
Part III.	Income	- C	lid you (or your spouse) receive:
X Yes	🗆 No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
🗌 Yes	X No	2.	Tip income
X Yes	No No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
□ Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
X Yes	🗋 No	5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	× No	6.	Alimony income
□ Yes	× No	7.	Sale of Stock, Bonds or Real Estate
2 Yes	× No	8.	Disability income
X Yes	No No	9.	Pensions, Annuities, and/or IRA distributions
□ Yes	× No	10.	Unemployment (1099-G)
× Yes	No No	11.	Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
🗌 Yes	X No	12.	Other Income: Identify
Part IV.	Expens	ies	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
🗌 Yes	× No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
X Yes	🗆 No	2.	Contributions to IRA or other retirement account
Yes	× No	3.	Educational expenses for you, your spouse and/or dependents
Yes	X No	4.	Un-reimbursed medical expenses
X Yes	🗌 No	5.	Home mortgage payments (interest and taxes - see Form 1098)
2 Yes	× No	6.	Charitable contributions
□ Yes	X No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
🗌 Yes	X No	8.	Any estimated tax payments for this tax year
□ Yes	X No	9.	Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part	V. Fo	r (	Completion by a Certified Volunteer
	terview Sh	eet i e Gu	<b>Instructions</b> : You must conduct a thorough interview to complete an accurate return. This s the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. <b>Remember to ask for all documentation</b> . <i>fiew</i> Sheet with any changes identified during your interview. Confirm all information with
Voluntee	ayer.		(2) C. S. S. S. Martin and D. S.
Voluntee Update t	ayer.	1.	Did any of these dependents file a joint return for this tax year?
Voluntee Update the taxpa		1. 2.	Did any of these dependents file a joint return for this tax year? Can anyone else claim any of these dependents on their income tax return?
Voluntee Update ti the taxpa	🗆 No		[1] 이 가슴 20 A 이 가슴이 가슴이 가슴 이 같은 것이 가슴이 가슴이 가슴이 다.
Voluntee Update ti the taxpa	□ No □ No	2.	Can anyone else claim any of these dependents on their income tax return?
Voluntee Update ti the taxpa	□ No □ No □ No	2. 3.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support?
Voluntee Update ti the taxpa Ves Yes Yes Yes Yes	No     No     No     No     No     No     No	2. 3. 4.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year?
Voluntee Update ti the taxpa Yes Yes Yes Yes Yes	No     No     No     No     No     No     No	2. 3. 4. 5.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
Voluntee Update ti the taxpa Yes Yes Yes Yes Yes Yes	No     No     No     No     No     No     No     No     No     No	2. 3. 4. 5. 6. 7.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW
Voluntee Update ti the taxpa Yes Yes Yes Yes Yes Yes Based or	No	2. 3. 4. 5. 6. 7.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW
Voluntee Update ti the taxpa Yes Yes Yes Yes Yes Based or Did the ta	No No No No No No No No No Anthe interv	2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW "If MFS, then spouse's name and SSN should be included on the tax return.

b Emp	loyer identification number (	221-XX-XXXX	OMB No. 15		iges, tips, other compensation	2 Federal income	vw.irs.gov/efile.	
	-1XXXXXX			1	\$7,400	D . Hart Corry	\$242	
1.2.1.2	loyer's name, address, and			3 50	cial security wages \$7,400	4 Social security	tax withheld \$459	
	EST DALE RETIREN	MENT VILLAGE		5 M	dicare wages and tips	6 Medicare tax w		
1001 RIVENDALE				2 1013	\$7,400	\$ Medicare tax withheid \$107		
YU	OUR CITY, STATE Z	.IP		7 So	cial security tips	8 Allocated tips	e - 1	
d Cont	trol number		1	9 Ad	Ivance EIC payment	10 Dependent can	e benefits	
15: YO	BERTA L FARMER 51 BALTIC DUR CITY, STATE Z	'IP de	1	13 Standard Republic	her	12b 12b 12c 12c 12d	Tentester	
YS	Employer's state ID num 13-1XXXXXX	iber 16 State wages, tips, etc. \$7,400	17 State Incon	\$96	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam	
orm	N-2 Wage and Statemen To Be Filed With Emp		200	38	Department a	of the Treasury—Internal	I Revenue Servic	

PAYER'S name, street address, city,	state, ZIP code, and telephone	по.	Payer's RTN (optional)	OMB No. 1545-0112		
NEIGHBORHOOD BANK & TRUST 98 FIESTA CIRCLE			1 Interest income \$ 1,000	2008	Interest Income	
YOUR CITY, STATE ZIP		-10	2 Early withdrawal penalty \$ 100	Form 1099-INT		
PAYER'S federal identification number 13-2XXXXXX	RECIPIENT'S Identification n 220-XX-XXXX	umber	3 Interest on U.S. Savings Bo \$	nds and Treas, obligati	Copy ( For Pave	
RECIPIENT'S name			4 Federal income tax withheld	5 Investment expenses	s For Paye	
GEORGE C FARMER		11	\$	\$	For Privacy Ar and Paperwor	
Street address (including apt. no.) 1551 BALTIC			6 Foreign tax paid \$	7 Foreign country or possession	U.S. Reduction Ad Notice, see th 2008 General	
City, state, and ZIP code YOUR CITY, STATE ZIP		- 1	8 Tax-exempt Interest	9 Specified private a bond interest	ctivity Instructions for Forms 1099 1098, 5498	
Account number (see instructions)	2nd 1	TIN not.	s 1,500	\$	and W-20	

INTERNATIONAL VALU 623 ARBOR HILL		1a Total ordinary dividends § 400 1b Qualified dividends	омв №. 1545-0110 20 <b>08</b>	Dividends and Distributions	
YOUR CITY, STATE ZI		\$ 250 2a Total capital gain distr.	Form 1099-DIV 2b Unrecap. Sec. 1250 g.	Copy	
PAYER'S federal identification number 13-3XXXXXXX	RECIPIENT'S identification number 220-XX-XXXX	<sub>\$</sub> 125	\$	For Recipien	
RECIPIENT'S name		2c Section 1202 gain \$ 3 Nondividend distributions \$	2d Collectibles (28%) ga \$ 4 Federal income tax withh \$	This is importan tax information and is being furnished to the	
Street address (including apt. no.) 1551 BALTIC City, state, and ZIP code YOUR CITY, STATE ZIF		6 Foreign tax paid	5 Investment expenses \$ 7 Foreign country or U.S. posses	penalty or othe	
Account number (see instructions)		<ul> <li>Cash liquidation distributions</li> </ul>	9 Noncash liquidation distributions \$	<ul> <li>sanction may be imposed on you if this income is taxable and the IRS determines that it has no</li> </ul>	

PAYER'S name, street address,	city, state, ZIP code, and telephone no.				MB No. 1545-0115			
RTK ENTERPRISES		\$			0000	N	Miscellaneous	
8009 CENTER YOUR CITY, STATE ZIP			2 Royalties		2008		Income	
					Second STOCK			
ioon on i, on i e	2	\$		For	m 1099-MISC			
		3	Other income	4	Federal income tax withh	eld		
		\$		\$		14		
PAYER'S federal identification number			Fishing boat proceeds	6	Medical and health care paym	1ents	Сору	
13-4XXXXXX	220-XX-XXXX	\$		\$			To be filed with recipient's	
GEORGE C FARMER		7	Nonemployae compensation 3,700	8	Substitute payments in lieu dividends or interest	βÎ	state incom tax return whe required	
Street address (including apt. no 1551 BALTIC	)	9	Payer made direct sales of \$5,000 or more of consumer products to a buyer (regiptent) for resale	10 \$	Crop insurance procee	eds		
City, state, and ZIP code YOUR CITY, STATE Z	P	11		12	l.			
Account number (see instruction	6)	13	Excess golden parachute payments	14	Gross proceeds paid t an attorney	0		
1 . T. 2		\$		\$			1	
15a Section 409A deferrals	15b Section 409A income	16 \$	State tax withheld	17	State/Payer's state no		18 State income \$	
¢	S	\$					\$	

AYER'S name, street address,		1 Gross distribution \$ 24,200		1.26233			Distributions From Pensions, Annuities, Retirement or Profit-Sharing		
SIMPSON & SONS MANUFACTURING 7261 EMERALD DRIVE YOUR CITY, STATE ZIP			2a Taxable amount \$ 23,500 \$ 23,500 Form 1099-B				Plans, IRAs, Insurance Contracts, etc.		
		2b	Taxable amou not determine	in the second seco		Total distributio	n 🔲	Copy Report thi	
YER'S federal identification mber 3-6XXXXXX	RECIPIENT'S identification number	3	Capital gain (i in box 2a)	ncluded	4 55	Federal incom withheld 2,400	e tax	income on your federal tay return. If this form shows federal income	
ECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums \$		<ul> <li>6 Net unrealized appreciation in employer's securities</li> <li>\$</li> </ul>			tax withheld in box 4, attack this copy to your return		
reet address (including apt. no 551 BALTIC	.):	7	Distribution code(s) 7	IRA/ SEP/ SIMPLE	8	Other	%	This information i being furnished t the Intern	
ty, state, and ZIP code OUR CITY, STATE ZIP	1.2.1	9a	Your percentage distribution	e of total %	9b \$	Total employee co	ntributions	Revenue Service	
	1st year of desig. Roth contrib.	10 \$ \$	State tax with:	ield	11	State/Payer's s 13-6XXXXX		12 State distributio \$ 23,500 \$	
count number (see instructions)		13 \$ \$	Local fax with	neld	14	Name of locali	ty	15 Local distributio \$ \$	

2008 : PART OF	F YOUR SOCIAL SECURITY	BENEFITS :	SHOWN IN BOX 5 MAY BE TAXABLE INCOME.	
Box 1. Name GEORGE C FA	RMER	Box 2. Be	eneficiary's Social Security Number 20-XX-XXXX	
Box 3. Benefits Paid in 2008 \$9,700	Box 4. Benefits Repaid to SS	SA in 2008	Box 5. Net Benefits for 2008 /Box 3 minus Box 4 \$9,700	YOUR CITY TAX RECEIPT
Paid by check or dir \$7,943 Medicare Part B pre from your benefits: \$1,157 Medicare Prescriptic	miums deducted		DESCRIPTION OF AMOUNT IN BOX 4	User: SAH 03/12/200 Transaction No: 12345 Paid By: Farmer Check No: 5432 Property Addess: 1551 Baltic, Your City YS, Your Zip
(Part D) deducted fre \$0	om your benefits:	201200	auntary Federal Income Tas Withholding \$600	Owner1: George C. Farme Owner2: Alberta L. Farm 0101 Tx Py 1050.00
Total Additions: Benefits for 2008: \$9,700		1070.0	bdress. BALTIC R CITY, STATE ZIP	Total: 1050.00 Amt Tendered: 1050.00 Change: 0.00 Prev Bal: 1050.00 New Bal: 0.00 Thanks! Have a nice day
Draft as of June 1	2 7000 Cublest	1000	alim Number (Use this number If you need to contact SSA)	

## **Intermediate Scenario 2: Test Questions**

### Directions

Please complete Form 1040 and the appropriate forms, schedules, or worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- **10.1** Which item would be impacted by omitting tax exempt interest on the Farmers' Form 1040, line 8b?
  - a. Taxable portion of social security benefits
  - b. Business income
  - c. Self-Employment Tax
  - d. None of the above
- 10.2 What is the taxable portion of social security benefits on Form 1040, line 20b?
   \$\_\_\_\_\_
- 10.3 The Farmers' penalty on early withdrawal of savings, Form 1040, line 30, is
   \$\_\_\_\_\_
- **10.4** What is the amount of George's gross receipts reported on Schedule C-EZ, line 1? \$\_\_\_\_\_
- **10.5** George's total business expenses on Schedule C-EZ, line 2 are:
  - a. \$429
  - b. \$2,674
  - c. \$3,122
  - d. \$3,130
- **10.6** On which line of Form 1040 can the Farmers take the self-employment tax adjustment? Line \_\_\_\_\_
- 10.7 What is the taxable portion of George's pension on Form 1040, line 16b?\$\_\_\_\_\_
- **10.8** Income on Form 1099-MISC, box 7, Non-Employee Compensation, is reported on Form 1040, line 21.
  - a. True
  - b. False

# Advanced Scenario 1: Jenna E. Duboise

Taxpayer	Jenna, a teacher's aide, completed the Intake/Interview Sheet in Form 13614-C, and wants to file her tax return. Her husband, Jason, died in January 2009 and Jenna has not remarried. She has one daughter, Amanda.
Taxpayer Documents	<ul> <li>Social security cards for Jenna E. Duboise, Amanda S. Duboise, and Jason R. Duboise</li> <li>Form W-2 for Jenna Duboise</li> </ul>
	Consolidated Form 1099 for Jenna Duboise
Interview Notes	<ul> <li>Jason retired on December 15, 2007, and started receiving his pension in January 2008.</li> </ul>
	<ul> <li>He received monthly benefits in the amount of \$1,800 each month for the entire year of 2008.</li> </ul>
	• The pension plan is a qualified plan and he received benefits under a joint and survivor annuity, to be paid over the joint lives of Jason and Jenna.
	<ul> <li>Jason contributed \$61,200 to the plan and did not receive any distributions before his annuity starting date.</li> </ul>
	<ul> <li>Jason died on January 10, 2009.</li> </ul>
	<ul> <li>They sold their main home in July 2008 for \$225,000. Their main home was purchased in 1998 for \$150,000.</li> </ul>
	<ul> <li>Jenna sold some of her stock in 2008. Jenna brought the broker's statements with her. All three stocks were held as separate property and none had reinvested dividends.</li> </ul>
	Stock information:
	<ul> <li>ABC stock</li> <li>Purchased 100 shares on 12/01/2007 for \$3,200</li> </ul>
	<ul> <li>XYZ stock</li> <li>Purchased 500 shares on 02/01/1999 for \$4,000</li> </ul>
	<ul> <li>GHI stock</li> <li>Inherited 200 shares from uncle on 05/15/2008</li> <li>FMV on uncle's date of death was \$50 per share</li> </ul>

Interview	•	Jenna and Jason never itemized deductions and will not itemize for 2008.
Notes (continued)	•	In 2008, Jason and Jenna paid real estate taxes on their personal residence in the amount of \$850.
	•	They made four timely estimated tax payments in the amount of \$600 each for 2008.

- Jenna wants to designate \$3 for herself and her deceased husband to the Presidential Election Campaign Fund.
- In June 2008, Jason and Jenna received an Economic Stimulus Payment (ESP) check of \$1,500.



	Intake	1		Quality Review		t <sup>OME</sup>	3 # 1545-1964
You (and Spou	se) will need	d:					
Proof of Identity				Amounts c	of any other ind	come	
<ul> <li>Social Security O Identification Nu individuals to be</li> </ul>	mber (ITIN) lett	er for all		<ul> <li>Amounts/c</li> </ul>	provider's ide dates of estima made, etc.		
<ul> <li>Copies of ALL W</li> </ul>	V-2, 1098, 1099	forms			iments showin f requesting di		
Part I: Taxpayer	Information	n	-				
1. Your First Nam JENNA	e	M.I. E	Last Na DUBOI				e of Birth /dd/yyyy) 1952
3. US Citizen or Resident Alien 4. Legally			Blind	5. Totally and Pern	nanently Disat	oled 6. Occ	upation
🗵 Yes 🗌 N	0	🗌 Yes	X No	🗌 Yes 🗵 No	0	TEACH	HER AIDE
7. Spouse's First I JASON	Name	M.I. R	Last Na DUBOIS				e of Birth /dd/yyyy) 946
9. US Citizen or R	esident Alien	10. Legally	Blind	11. Totally and Per	manently Disa	bled 12. Oc	cupation
X Yes	No	🗌 Yes	X No	Yes X N	No	DECE	ASED
13. Address 388 NASH			Apt# Cit YC	y DUR CITY	1.65		Zip Code YOUR ZIP
Phone: () e-mail: 16. On December	YOUR PHONE	- Homeen		🗌 Yes 🗵	e tax return of a No		
a. Were you: [ b. If married, di	Single d you live with		during any	Separated part of the last six m f death. 01/10/2009		1	and the second se
a. Were you: [ b. If married, di	Single Single d you live with se deceased? I	your spouse f yes, provide	during any e the date c	part of the last six m f death. 01/10/2009	nonths of the y 9 (i	ear? 🗵 Yes mm/dd/yyyy)	and the second se
a. Were you: [ b. If married, di c. Is your spous Part II. Family a	Single d you live with se deceased? I nd Depende	your spouse f yes, provide ent Inform	during any e the date c ation – Do	part of the last six m f death. 01/10/2009	nonths of the y 9() or your spouse	ear? 🗵 Yes mm/dd/yyyy) e.	and the second se
a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of eve	Single d you live with se deceased? I nd Depende	your spouse f yes, provide ent Inform	during any e the date c ation – Do	part of the last six m f death. 01/10/2009 o not include you o	nonths of the y 9() or your spouse	ear? 🗵 Yes mm/dd/yyyy) e.	Is the dependent a full time
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a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of eve	Single d you live with se deceased? I nd Depende ryone who lived i Name first, Jast)	your spouse f yes, provide ent Informa in your home a	during any the date of ation – Do and outside y Date of Birth mm/dd/yyyy	part of the last six m of death. 01/10/2009 not include you o rour home that you sup Relationship to you (son, daughter, etc.)	pontes of the y ponted during to Number of months person lived with you last year	ear? 🗵 Yes mm/dd/yyyy) e. he year. US Citizen, Resident of US, Canada or Mexic (yes or no)	Is the dependent a full time student? (yes or no)
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a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of eve	Single d you live with se deceased? I nd Depende ryone who lived in Name first, Jast)	your spouse f yes, provide ent Informa in your home a	during any e the date of attion – Do and outside y Date of Birth mm/dd/yyyy (b)	part of the last six m of death. 01/10/2009 not include you o rour home that you sup Relationship to you (son, daughter, etc.) (c)	pontes of the y ponted during to Number of months person lived with you last year (d)	ear? 🗵 Yes mm/dd/yyyy) e. he year. US Citizen, Resident of US, Canada or Mexic (yes or no) (e)	Is the dependent a full time student? (yes or no) (f)
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a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of eve (( AMAND	Single d you live with se deceased? I nd Depende nyone who lived i Name first, last) (a) A DUBOISE t requires that the IR3 nts regarding the time inating Committee, Si	your spouse f yes, provide ent Information in your home a ( ( ( ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	during any e the date of and outside y Date of Birth mm/dd/yyyy (b) 02/19/1998	part of the last six m f death. 01/10/2009 not include you o rour home that you sup Relationship to you (son, daughter, etc.) (c) DAUGHTER DAUGHTER	Point soft be y point spouse point during to Number of months person lived with you last year (d) 12 uests. The OMB Con this process simpler	ear? X Yes mm/dd/yyyy) e. he year: US Citizen, Resident of US, Canada or Mexico (yes or no) (e) YES VES	Is the dependent a full time student? (yes or no) (f) YES

			COMMON INCOME AND EXPENSES
Part III.	Income	- 0	lid you (or your spouse) receive:
X Yes	🗆 No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
2 Yes	X No	2.	Tip income
X Yes	No No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
2 Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
□ Yes	X No	5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	X No	6.	Alimony income
X Yes	No No	7.	Sale of Stock, Bonds or Real Estate
2 Yes	× No	8.	Disability income
X Yes	No No	9.	Pensions, Annuities, and/or IRA distributions
2 Yes	× No	10.	Unemployment (1099-G)
2 Yes	× No	11.	Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
2 Yes	X No	12.	Other Income: Identify
Part IV.	Expens	ses	– Did you (or your spouse) make or have:
□ Yes	× No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
Yes	🗵 No	2.	Contributions to IRA or other retirement account
Yes	× No	3.	Educational expenses for you, your spouse and/or dependents
🗌 Yes	X No	4.	Un-reimbursed medical expenses
× Yes	No No	5.	Home mortgage payments (interest and taxes – see Form 1098)
Yes	× No	6.	Charitable contributions
🗌 Yes	X No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
X Yes	🗆 No	8.	Any estimated tax payments for this tax year
□ Yes	X No	9.	Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part	V. Fo	r (	Completion by a Certified Volunteer
Intake/In	terview Sh r Resourc he Intake/I	eet i e Gu	<b>nstructions</b> : You must conduct a thorough interview to complete an accurate return. This s the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. <b>Remember to ask for all documentation</b> . <i>iew</i> Sheet with any changes identified during your interview. Confirm all information with
Update t			
Update t	No No	1.	Did any of these dependents file a joint return for this tax year?
Update t the taxpa	□ No □ No	1. 2.	Did any of these dependents file a joint return for this tax year? Can anyone else claim any of these dependents on their income tax return?
Update t the taxpa	2.00		· 영상 이상 전 2011년 1월 2011년 2월 20
Update t the taxpa	🗌 No	2.	Can anyone else claim any of these dependents on their income tax return?
Update t the taxpa	No No	2. 3.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support?
Update t the taxpa	□ No □ No □ No	2. 3. 4.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year?
Update t the taxpa	□ No □ No □ No	2. 3. 4. 5. 6.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents?
Update t the taxpa Yes Yes Yes Yes Yes Yes	No     No     No     No     No     No     No     No	2. 3. 4. 5. 6. 7.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
Update t the taxpa Ves Yes Yes Yes Yes Yes Based or	No No No No No	2. 3. 4. 5. 6. 7.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW
Update t the taxpa Yes Yes Yes Yes Yes Yes Based or Did the ta	No No No No No No	2. 3. 4. 5. 6. 7. riew,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW "If MFS, then spouse's name and SSN should be included on the tax return.

PAYER'S name, street address, city, state, and ZIP code			1 Gross distribution 0 \$ 21,600			Pe		Distributions Fror ensions, Annuities Retirement o Profit-Sharin	
SOUTHEAST ISD 1809 QUAIL YOUR CITY, STATE ZIF		2a	Taxable amou	nt		20 <b>08</b>		Plans, IRAs Insurance Contracts, etc	
A STATES AND A STATES		2b	Taxable amou not determined	1.1		Total distributio	n 🗆	Copy I Report thi	
PAYER'S federal identification number 20-2XXXXXX	RECIPIENT'S identification number 311-XX-XXXX	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld 700	e tax	income on you federal ta return. If thi form show federal incom	
RECIPIENT'S name		5 \$	Employee contributions /Designated Roth contributions or insurance premiums		<ul> <li>6 Net unrealized appreciation in employer's se</li> <li>\$</li> </ul>			tax withheld in box 4, attacl this copy to your return	
Street address (including apt. n 388 NASH	o.)	7	Distribution code(s) 7	IRA/ SEP/ SIMPLE	8	Other	%	This information being furnished t the Intern	
City, state, and ZIP code YOUR CITY, STATE ZIP			9a Your percentage of tot distribution				ntributions	Revenue Service	
	1st year of desig. Roth contrib.	10 \$ \$	State tax withh	eld	11	State/Payer's s	tate no.	12 State distributio \$ \$	
Account number (see instructions	)	13 \$ \$	Local tax withh	eld	14	Name of locali		15 Local distributio \$	

		yée's social security number 310-XX-XXXX	OMB No. 15		THOM DIE	at w	the IRS website ww.irs.gov/efile.
b Employer Identification 20-1XXXXXXX	number (EIN)			1 Wa	iges, tips, other compensation \$17,300	2 Federal Incom	e tax withheld \$650
c Employer's name, addr				3 Sc	cial security wages \$17,300	4 Social security	tax withheld \$1.073
MOTHER GOOS 907 STAR				5 M	edicare wages and tips \$17,300	6 Medicare tax v	
YOUR CITY, ST	ATEZIP			7 Sc	cial security tips	8 Allocated tips	
d Control number				9 Ac	Vance EIC payment	10 Dependent car	re benefits
e Employee's first name	ind mitial La	st name	Suff.	11 No	inqualified plans	12a See instruction	is for box 12
JENNA E DUBC	ISE			12 51	on Reserved Tlad-party	12b	
388 NASH				13 States	ves plas satisfy	120 6	
YOUR CITY, ST	ATE ZIP			14 Ot	her	120	
						12d	
F Employee's address an	d ZIP code						10.00
S State Employer's state YS 20-1XXXXX		16 State wages, tips, etc. \$17,300	17 State moon	ne tax \$317	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam
1		1	1 <u> </u>				
W-2 Way	ge and Tax	1	200	חר	Department	I of the Treasury-Interna	al Revenue Servic
orm W-L Sta	tement		EUL	10			

	Sec. 17			-	
Stocks, Bond	ds-Proceeds	Description		Federal	Income Tax Withheld
Box 2 (less o	commission)	Box 7		Box 4	
\$ 7,000.00	)	200 shares GHI S	Stock	\$ 0.00	
\$ 6,000.00	)	100 shares XYZ S	Stock	\$ 0.00	
\$ 3,950.00	0	100 shares ABC \$	Stock	\$ 0.00	
2.5					2
Ord. Div.	Qual. Div.	Cap. Gain. Dist.	FIT Withheld	ł	Foreign Tax
Box 1a	Box 1b	Box 2a	Box 4		Box 6
\$ 200.00	\$ 200.00	\$ 500.00	\$ 0.00		\$ 0.00
	Box 2 (less c \$ 7,000.00 \$ 6,000.00 \$ 3,950.00 Ord. Div. Box 1a	Box 1a Box 1b	Box 2 (less commission)         Box 7           \$ 7,000.00         200 shares GHI S           \$ 6,000.00         100 shares XYZ S           \$ 3,950.00         100 shares ABC S           Ord. Div.         Qual. Div.         Cap. Gain. Dist.           Box 1a         Box 1b         Box 2a	Box 2 (less commission)         Box 7           \$ 7,000.00         200 shares GHI Stock           \$ 6,000.00         100 shares XYZ Stock           \$ 3,950.00         100 shares ABC Stock	Box 2 (less commission)         Box 7         Box 4           \$ 7,000.00         200 shares GHI Stock         \$ 0.00           \$ 6,000.00         100 shares XYZ Stock         \$ 0.00           \$ 3,950.00         100 shares ABC Stock         \$ 0.00           Ord. Div.         Qual. Div.         Cap. Gain. Dist.         FIT Withheld           Box 1a         Box 1b         Box 2a         Box 4

## **Advanced Scenario 1: Test Questions**

### Directions

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- **11.1** What is Jenna's correct filing status for 2008?
  - a. Single
  - b. Married Filing Jointly
  - c. Head of Household
  - d. Qualifying Widow(er) with dependent child
- 11.2 What is the short-term capital gain or (loss) on Schedule D, line 7?
  - a. 0
  - b. \$750
  - c. \$800
  - d. (\$2,250)
- **11.3** What is the gain or (loss) on the sale of the GHI stock?
  - a. 0
  - b. (\$3,000)
  - c. \$3,000
  - d. \$7,000
- **11.4** What is the holding period for the GHI stock?
  - a. Short term
  - b. Long term
- **11.5** What is the long-term capital gain or (loss) on Schedule D, line 15?
  - a. \$2,200
  - b. \$2,700
  - c. \$5,200
  - d. \$5,700

- 11.6 What will be the long-term capital loss carryover to 2009?
  - a. 0
  - b. \$2,300
  - c. \$3,500
  - d. \$4,050
- **11.7** How much of the \$21,600 gross distribution reported on Form 1099-R is taxable?
  - a. 0
  - b. \$17,160
  - c. \$19,560
  - d. \$21,600
- **11.8** Which birth date(s) are used to compute the taxable amount of the pension income?
  - a. 12/11/1946
  - b. 03/17/1952
  - c. Both a and b
  - d. None of the above
- **11.9** What are Jenna's total payments on Form 1040, line 71?
  - a. \$1,350
  - b. \$3,050
  - c. \$3,660
  - d. \$3,750
- **11.10** How much gain from the sale of her home is Jenna required to report on her tax return? \$\_\_\_\_\_
- **11.11** On which schedule must Jenna report her capital gain distribution that is shown on Form 1099-DIV?
  - a. Schedule A
  - b. Schedule B
  - c. Schedule C
  - d. Schedule D

- **11.12** After Jason's death, Jenna works and maintains the household for herself and her dependent daughter, Amanda. If Jenna does not remarry, what is the **last tax year** Jenna can use the filing status of Qualifying Widow(er) with Dependent Child?
  - a. 2009
  - b. 2010
  - c. 2011
  - d. 2012
- **11.13** Assume Jenna had no capital gain transactions except the capital gain distribution reported on Form 1099-DIV. On which line is she required to report this income?
  - a. Form 1040 Line 9a
  - b. Form 1040 Line 9b
  - c. Form 1040 Line 13 and check the box
  - d. Form 1040 Line 14
- **11.14** If taxpayers cannot provide the basis in stock sold, what will the IRS deem it to be?
  - a. 0
  - b. 25% of sales price
  - c. 50% of sales price
  - d. None of the above
- **11.15** Which of the following is an increase to basis when figuring the adjusted basis of a taxpayer's home?
  - a. Insurance premiums
  - b. Addition of a recreation room
  - c. Repair of a broken window
  - d. Painting a room

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# Military Scenario 1: Diana Stewart

Taxpayer	Diana Stewart completed the Intake/Interview Sheet in Form 13614-C.
Taxpayer Documents	<ul> <li>Completed Intake and Interview Sheet</li> <li>Social security cards for Diana, Lily and an IRS ITIN letter for Henri</li> <li>3 Forms W-2</li> <li>Form 1099-INT</li> </ul>
Interview Notes	<ul> <li>Diana is a nurse and a member of the Army Reserve</li> <li>Deployed: to Iraq from 7/12/08 through 2/26/09</li> <li>Military training: Attended weekend-long military training sessions over 100 miles away from home each month from 01/01/08 through 06/30/08. (The expenses were not reimbursed.) Total expenses for the six-month period were: <ul> <li>Mileage: 1,560 (based on Internet map data, not written records). Diana owns two vehicles and both are available for personal use.</li> <li>Lodging: \$900 (within federal per diem rate for the area)</li> <li>Meals: \$675 (within federal per diem rate for the area)</li> <li>Married: Married Henri Dumont in 2008. Henri was not employed during 2008.</li> <li>Income: no income in 2008</li> <li>Citizenship: Swiss citizen</li> <li>Individual tax identification number: 940-70-XXXX</li> <li>Henri has an ITIN letter from the IRS ITIN unit</li> <li>Wants to file jointly; he does not want to contribute to the Presidential Election Campaign Fund</li> </ul> </li> <li>One child: Diana has full custody of her daughter, Lily</li> <li>Care: Diana's sister, Louise, took care of Lily at no cost; Louise lived with Diana, but was not her dependent. Louise does not wish to claim Lily on her tax return.</li> <li>Cost: Diana allotted some of her military pay to cover all household bills and anything Lily needed</li> <li>Properties: <ul> <li>Rental property: Diane is an active participant.</li> <li>Townhouse, 600 Washington Ave., Your City, Your State</li> <li>Purchased property: 04/30/03</li> <li>Rentel: 01/01/08 - 12/31/08</li> <li>Pental income: \$800</li> </ul> </li> </ul>
	<ul> <li>Townhouse, 600 Washington Ave., Your City, Your State</li> <li>Purchased property: 04/30/03</li> </ul>

Interview	- F	Rental property (continued):
Notes	- [	Management company fees for the time the property was rented: \$750
(continued)	- F	Furnace repair 02/15/08: \$290
Ϋ́Υ,	- [	Depreciation (from prior year tax return): \$2.325

- Stock and shares:
  - A&B Stock
    - Inherited: 100 shares on 03/15/08
    - Fair market value on 3/15/08: \$3,500
    - Sold: all shares on 04/30/08
    - Selling price: \$3,700 (net of commissions)
  - Equity Index Mutual Fund
    - Bought: 06/01/07 through 04/15/08
    - Sold: 300 shares on 4/30/08
    - Total cost basis for the 300 shares: \$1,500
    - Selling price: \$1,000 (net of commission)
- Additional information:
  - Not enough deductions to itemize
  - Diana and Henri do not own a personal residence and do not pay any real estate taxes
  - Diana wants to designate \$3 for the Presidential Election Campaign Fund
- In June 2008, Diana Stewart received an Economic Stimulus Payment of \$900.



	Intake	a second s		Quality Review	A REAL PROPERTY AND A REAL	t <sup>OMB</sup>	# 1545-1964		
You (and Spous	se) will nee	d:							
Proof of Identity				Amounts of	of any other ind	come			
<ul> <li>Social Security C</li> </ul>	Card or Individu	ual Tax		Child care	provider's ide	ntification num	ber		
Identification Nui individuals to be				payments	made, etc.	ated or other ta			
<ul> <li>Copies of ALL W</li> </ul>	/-2, 1098, 1099	9 forms				g routing and rect deposit/de			
Part I: Taxpayer			1			1			
1. Your First Name	e	M.I.	Last Na				e of Birth dd/yyyy)		
DIANA	Children and Co	P	STEWA			10/02/1			
3. US Citizen or R	a contraction of the contract	4. Legally E	12122	5. Totally and Pern	and the state	led 6. Occupation			
X Yes No	3/	Yes	× No	🗌 Yes 🗵 No	0	MILITA			
7. Spouse's First M	Name	M.I.	Last Na				e of Birth dd/yyyy)		
HENRI		C	DUMON			09/29/1	975		
9. US Citizen or R	AND A CAPTAGOOD	10. Legally		11. Totally and Per		bled 12. Occ	upation		
Ves X	No	Yes	X No	Yes X N	Yes X No				
13. Address 176 CHASE RD	100		Apt # Cit	y DUR CITY			Cip Code OUR ZIP		
14. Phone Number	and e-mail ad	dress	110	15. Could you or y	our spouse h				
				and the second	and the second sec	A COMPLEX AND A			
Phone: ( )	YOUR PHON	E NUMBER		on the income	e tax return of	any other pers	on?		
Phone: () e-mail: 16. On December a. Were you: [	and the second se	E NUMBER	Narried	Ves Separated		any other pers			
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_			COMMON INCOME AND EXPENSES
Part III.	Income	ə — C	Did you (or your spouse) receive:
X Yes	🗆 No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
2 Yes	× No	2.	Tip income
X Yes	No No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
2 Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
□ Yes		5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	X No	6.	Alimony income
X Yes		7.	Sale of Stock, Bonds or Real Estate
2 Yes		8.	Disability income
2 Yes			Pensions, Annuities, and/or IRA distributions
			Unemployment (1099-G)
		11.	Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
X Yes	🗆 No	12.	Other Income: Identify RENTAL
Part IV.	Expen	ses	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
2 Yes	X No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
2 Yes	× No	2.	Contributions to IRA or other retirement account
Yes	× No	3.	Educational expenses for you, your spouse and/or dependents
🗌 Yes	🗵 No	4.	Un-reimbursed medical expenses
Yes	X No	5.	Home mortgage payments (interest and taxes – see Form 1098)
🗌 Yes	× No	6.	Charitable contributions
1 Yes	X No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
🗌 Yes	X No		Any estimated tax payments for this tax year
□ Yes	🛛 No		Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part	V. Fo	or (	Completion by a Certified Volunteer
Intake/In Voluntee	ter view Sl er Resourc he Intake/	heet i ce Gu	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. <b>Remember to ask for all documentation.</b> <i>view</i> Sheet with any changes identified during your interview. Confirm all information with
Update t the taxpa	and the second sec		Did any of these dependents file a joint return for this tax year?
	No No	1.	
the taxpa	No No	1. 2.	Can anyone else claim any of these dependents on their income tax return?
the taxpa	and the second second		Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support?
the taxpa	🗌 No	2.	옷에서 그 나는 것 같아요. 집에서 있다. 그에서 밖에서 아이들 지나가 다 가지 않는 것이 같이 다 한 것이 같아요. 나는 것
the taxpa	□ No □ No	2. 3.	Did any dependent on the return provide more than 50% of their own support?
the taxpa	□ No □ No □ No	2. 3. 4.	Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year?
the taxpa	□ No □ No □ No	2. 3. 4. 5.	Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
the taxpa	□ No □ No □ No □ No □ No	2. 3. 4. 5. 6. 7.	Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
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the taxpa Yes Yes Yes Yes Yes Yes Based or Did the ta	No No No No No No n the inter	2. 3, 4, 5. 6, 7. view,	Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW "If MFS, then spouse's name and SSN should be included on the tax return.

		410-XX-XXXX	OMB No. 1545-		Then but	e+fil	-	vw.irs.gov/efile.
A	loyer identification number (	EIN)		1 Wag	s, tips, other compensation \$25,280	2 Fe	deral income	\$3,875
c Emp	loyer's name, address, and	ZIP code		3 Soci	al security wages	4 So	cial security	tax withheld
WC	OMEN'S MEDICAL	CENTER	1		\$25,280			\$1,567
	20 ROBBINS STE 1	3.01		5 Med	loare wages and tips \$25,280	6 Medicare tax withheld \$367		
10	UR CITY, STATE, 2	CIP .	3	7 Social security tips		8 Allocated tips		
d Cant	rol number			9 Advi	ance EIC payment	10 De	pendent can	e benefits
170 YO	ANA P. STEWART 3 CHASE RD DUR CITY, STATE, 2 loyee's address and ZIP cos	de	1	3 Saturation and control of the second secon	<u>и</u>	126 126 126 126		
YS	Employer's state ID num 30-1XXXXXX	ber 16 State wages, tips, etc. \$25,280	17 State income \$1,3		18 Local wages, tips, etc.	19 Local i	ncome tax	20 Locality nam
orm 1	N-2 Wage and Statemen		200	8	Department i	of the Treas	ury—Interna	Revenue Servic

b Employer identification number (	EIN)		Wages, tips, other comp	ensation 2 Federal Inc 4,250	ome tax withheld \$190
30-2XXXXXX c Employer's name, address, and	ZIP code		Social security wages	and the second sec	urity tax withheld
DFAS				4,250	\$264
PO BOX 8899	240 2440		Medicare wages and \$4	tips 6 Medicare t 1,250	ax withheld \$62
INDIANAPOLIS, IN 433	249-2410	2	Social security tips	8 Allocated t	ips
d Control number		-	Advance EIC payment	10 Dependent	care benefits
DIANA P. STEWART 176 CHASE RD YOUR CITY, STATE, 2	le	1	Unter Difference	Thand samp tabilities 12b 12b 12b 12c 0 12d 12d 12d	
IS State Employer's state ID num YS   30-2XXXXXX	ber 16 State wages, fips, etc. \$4,250	17 State income t	ax 18 Local wages, fir \$0	is, etc. 19 Local income ta	x 20 Locality nam
wage and Statemen		200	B Dept	artment of the Treasury-Inti-	ernal Revenue Sarvio

Γ

b Employer identification number (EIN) 30-2XXXXXX					ges, tips, other compensation	2 Federa	2 Federal income tax withheld		
c Employer's name, address, an	id ZIP code			3 Sc	cial security wages	4 Social	security fax withheld		
DFAS					\$39,112		\$2,425		
PO BOX 8899					edicare wages and tips \$39.112	6 Medic	6 Medicare tax withheld \$567		
INDIANAPOLIS, IN 4	3249-241	0		7 So	cial security tips	8 Allocat	ted tips		
d Control number e Employee's first name and initial Last name Suff, DIANA P. STEWART					9 Advance EIC payment     11 Nonqualified plans     12 Standay Retensor Tentpary		10 Dependent care benefits 12a Ség instructions for box 12 Q \$39,112		
									176 CHASE RD
YOUR CITY, STATE	ZIP			14 Ot	Land Land	12c			
						0000			
						12d			
f Employee's address and ZIP		Lee Olderson for the	17 State Incom	-	and social success time inter-	19 Local incor			
15 State Employer's state ID n	umber	16 State wages, tips, etc.	17 State Incom	e tax	18 Local wages, tips, etc.	19 Local incor	me tax 20 Locality nar		
l									
	nd Tax	1	200		-	-	-Internal Revenue Sarvi		

PAYER'S name, street address, city,	state, ZIP code, and tele	phone no.	Payer's RTN (optional)	OMB No. 1545-0112		
			1 Interest income \$ 821	2008	Interest Income	
YOUR CITY, STATE, ZIP		2 Early withdrawal penalty \$	Form 1099-INT			
PAYER'S federal identification number 30-3XXXXXX	RECIPIENT'S Identifica 410-XX-XXXX	3 Interest on U.S. Savings Bo \$	nds and Treas, obligati	ons	Copy ( For Paye	
RECIPIENT'S name			4 Federal income tax withheld	5 Investment expense	s	FOI Faye
DIANA P. STEWART			\$	\$	For Privacy A and Paperwo	
Street address (including apt. no.) 176 CHASE RD			6 Foreign tax paid \$	7 Foreign country or possession	U.S.	Reduction Ac Notice, see the 2008 Genera
City, state, and ZIP code YOUR CITY, STATE, ZIP Account number (see instructions) 2nd TIN not.			8 Tax-exempt interest	9 Specified private a bond interest	ctivity	Forms 1098
			S	s		1098, 5498 and W-20

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Department of the Treasury Internal Revenue Service Austin TX 73301-0057

Henri C. Dumont 176 Chase Your City, State, ZIP Date of this notice: Number of this notice: CP-565A Form: W-7 Case Ref. Num: **DLN** DOB: 09/29/1975

For ITIN assistance call us at: (800) xxx-xxxx For international callers: (512) 460-XXXX This is not a toll-free number.

Or you may write to us at: Internal Revenue Service Austin, TX 73301-0057

#### WE ASSIGNED YOU AN IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

## [ 940-70-XXXX ]

Thank you for your Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN). We assigned you the ITIN shown above. Please keep and safeguard this notice. If part of your name and/or address is incorrect, please notify us in writing at the address shown above and include a copy of this notice.

The following is true about your assigned ITIN:

- It is for federal tax purposes only, for example, to file a federal tax return.
- It is not a social security number (SSN) but a tax identification number issued by the IRS.
- It does not entitle you to social security benefits or the Earned Income Tax Credit (EITC).
- If you do not use your ITIN to file a federal tax return or for other federal tax purposes, it can be revoked.
- It does not change your immigration status or make you eligible to work in the United States

Please use your ITIN when an SSN is requested on any U.S. federal income tax return or for other federal tax purposes. Use your complete name and ITIN on all correspondence with the IRS, including tax returns, tax payments, and refund claims. Using any variation in your name or ITIN may cause processing delays and incorrect information on your account.

If you change your name, please send a copy of this notice along with documentation supporting the name change to the address shown above, or visit your local IRS office, so we can update our records. Examples of acceptable supporting identification documentation include a marriage certificate or court record.

If you become a U.S. citizen, or legal resident alien authorized by the U.S. Citizenship and Immigration Services, you will be eligible to get an SSN. You must then apply for an SSN with the Social Security Administration and start using that number for tax purposes instead of your ITIN. When you receive an SSN, please send a copy of your social security card with a copy of this notice to the address shown above, or visit your local IRS office, so we can update our records.

If you have any questions, please call us at the number shown on this page.

CP-565 (Rev. 01-2007)

## Directions

Please complete Form 1040 and the appropriate forms, schedules, or worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- 12.1 How many exemptions can Diana and Henri claim on Form 1040, line 6d?
- **12.2** What is Diana's total rental real estate and royalty income or loss on Schedule E, line 26?
  - a. \$3,785
  - b. \$4,122
  - c. \$6,110
  - d. \$8,500
- **12.3** Should Diana's combat zone income from Form W-2, box 12a, be reported on Form 1040, line 7?
  - a. Yes
  - b. No
- **12.4** Taxpayers may choose to use combat zone income to compute the earned income credit.
  - a. True
  - b. False
- 12.5 The total adjustments to gross income on Form 1040, line 36 are: \$\_\_\_\_\_
- 12.6 What is Diana and Henri's deduction on Form 1040, line 40?
  - a. \$10,900
  - b. \$8,000
  - c. \$5,450
  - d. \$0

- 12.7 What is the amount of short term gain or loss on Schedule D, line 7?
  - a. \$300 gain
  - b. \$300 loss
  - c. \$500 gain
  - d. \$500 loss
- **12.8** On Form 2106-EZ, line1, what standard mileage rate (from 01/01/2008 to 06/30/2008) is used to calculate Diana's Army Reserve mileage?
  - a. 14 cents per mile
  - b. 48.5 cents per mile
  - c. 50.5 cents per mile
  - d. 58.5 cents per mile
- 12.9 Do Diana and Henri qualify for the Earned Income Tax Credit?
  - a. Yes, because Diana received combat zone income
  - b. No, because Henri has an ITIN
- **12.10** If Henri did not elect to be treated as a resident alien, what filing status should Diana use to minimize her taxes?
  - a. Single
  - b. Married Filing Jointly
  - c. Married Filing Separately
  - d. Head of Household
  - e. She could file jointly, but not claim Henri's exemption

# Military Scenario 2: Peter and Beth Anderson

Documents . Si	completed Intake and Interview Sheet ocial security cards for Peter, Beth, and Kenneth
• Fe	ocial security cards for Peter, Beth, and Kenneth
• F(	orm W-2
1.	orm 1099-R
• F(	orm 1099-INT
• \/	oided check
Interview • Si	tationed in Italy for all of tax year 2008 on qualified extended duty
Notes • Pi	roperties:
-	Sold home in US where they lived for 21/2 years
	<ul> <li>Purchased: 1/15/03 for \$215,000</li> <li>Sold: 1/30/08 for \$365,000</li> </ul>
	- Improvements: \$5,600
	- Use: House never rented or used for business
	one child: Kenneth E. Anderson, lives with his parents and is a sophomore in high chool.
• 0	Other:
_	Presidential Election Campaign Fund: Both Peter and Beth want to designate \$3
-	Refund: If they get a refund, they want to have it deposited to their checking account
_	Beth did not work while her husband was stationed abroad
-	The Andersons did not itemize in 2007 and they did not have enough deductions to itemize in 2008
_	Peter and Beth did not pay any real estate taxes
_	Beth was the beneficiary of her father's traditional IRA account
_	In June 2008, the Andersons received an Economic Stimulus Payment of \$900

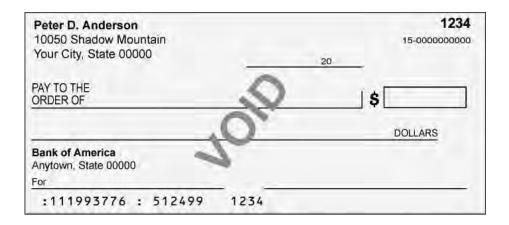
(September 2008)	Intake	Contraction of the second s		-Internal Revenue Ser Quality Revie	Contract of the second s	t	OMB	# 1545-1964
You (and Spous	se) will nee	d:						
Proof of Identity				Amounts c	of any other ind	come		
<ul> <li>Social Security C</li> </ul>	ard or Individu	ial Tax			provider's ide		tion num	ber
Identification Nur individuals to be	mber (ITIN) let	ter for all		payments .		100	1.00-10- K	
<ul> <li>Copies of ALL W</li> </ul>	/-2, 1098, 1099	) forms	_		ments showin requesting di			
Part I: Taxpayer	Informatio							
1. Your First Name	B	M.I.	Last Nar			- 1		e of Birth
PETER	CARLO GHES	D	ANDER				07/27/1	960
3. US Citizen or R	esident Alien	4. Legally	Blind	5. Totally and Pern	nanently Disat	bled	6. Occu	apation
X Yes 🗌 No	o	🗌 Yes	× No	🗌 Yes 🗵 No	)		MILITA	RY
<ol> <li>Spouse's First M BETH</li> </ol>	Name	M.I. A	Last Nar ANDERS					e of Birth dd/yyyy) 962
9. US Citizen or R	esident Alien	10. Legally	Blind	11. Totally and Per	manently Disa	bled	12. Occ	upation
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13. Address	tonum 👘	100.00	Apt # Cit					ip Code
10050 SHADOW M		4404.03	YC	UR CITY		- 4.5		OUR ZIP
14. Phone Number				15. Could you or y				
					lay return of a		ner ners	on?
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e-mail: 16. On December a. Were you:	31 <sup>st</sup> ] Single d you live with se deceased? I	Legally f your spouse f yes, provid	during any e the date o	Yes Yes Separated part of the last six m f death.	No Divorced nonths of the y	l ear? mm/do	U Wide	owed
e-mail: 16. On December a. Were you: [ b. If married, did c. Is your spous	31 <sup>st</sup> Single d you live with se deceased? I nd Depende	E Legally f your spouse f yes, provid	during any e the date o <b>ation – D</b> o	Yes  Separated part of the last six m f death. not include you o	No Divorced nonths of the y (r r your spouse	l ear? mm/do e.	□ Wide ⊠ Yes d/yyyy)	owed
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			COMMON INCOME AND EXPENSES
Part III.	Incom	e – I	Did you (or your spouse) receive:
X Yes	No No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
□ Yes	× No		Tip income
× Yes	D No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
□ Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
Yes	🗙 No		Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	X No	6,	Alimony income
X Yes	No No	7.	Sale of Stock, Bonds or Real Estate
2 Yes	X No	8.	Disability income
X Yes	🗌 No	9.	Pensions, Annuities, and/or IRA distributions
□ Yes	× No	10.	Unemployment (1099-G)
Ves	the second s		Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
🗌 Yes			Other Income: Identify
Part IV.	Expen	ses	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
Ves	X No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
🗌 Yes	X No	2.	Contributions to IRA or other retirement account
Yes	X No	3.	Educational expenses for you, your spouse and/or dependents
Yes	X No	4.	Un-reimbursed medical expenses
□ Yes	X No		Home mortgage payments (interest and taxes - see Form 1098)
□ Yes	× No		Charitable contributions
□ Yes	X No		Child/dependent care expenses that allow you (and your spouse - if married) to work
1 Yes	X No		Any estimated tax payments for this tax year
□ Yes	X No		Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Volunte Intake/In Voluntee	er Prepa terview S r Resource he Intake	arer heet ce Gi	Completion by a Certified Volunteer Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. Remember to ask for all documentation. view Sheet with any changes identified during your interview. Confirm all information with
	and the second		Did you of the set down advector file to initial and on the third to set of
-	international in		Did any of these dependents file a joint return for this tax year?
Ves Ves			Can anyone else claim any of these dependents on their income tax return?
Ves Ves		3.	
		4.	
□ Yes		5.	
	No	6. 7	Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC?
Ver			the filing status of the taxpayer is: Single MFJ MFS* HOH QW
Yes	the inter	VICW	"If MFS, then spouse's name and SSN should be included on the tax return.
	the inter		
Based or		eceiv	e an Economic Stimulus Payment last year?
Based or	axpayer re		e an Economic Stimulus Payment last year? es, how much? <u>\$900</u>

h Cont	Internationalista attended	420-XX-XXXX	OMB No. 15	-	FAST! Use		ww.irs.gov/efile.
b Employer identification number (EIN) 30-2XXXXXX				1 Wa	ges, tips, other compensation \$59,590	2 Federal income tax withheld \$4,125	
c Empl	loyer's name, address, and a	ZIP code	- ph	3 So	cial security wages	4 Social security	
DFAS					\$59,590	-	\$3,695
	BOX 8899	00.0445		5 Me	dicare wages and tips \$59,590	6 Medicare tax v	\$864
INL	DIANAPOLIS, IN 434	429-2410		7 So	cial security tips	8 Allocated tips	
d Cont	ral number			9 Ad	vance EIC payment	10 Dependent car	e benefits
100 YO	TER D. ANDERSON 050 SHADOW MOU UR CITY,STATE, Z 10 YOY BE ADDRESS AND ZIP COD	NTAIN IP		13 State employ 14 Ott	X .	12b 12c 12c 12d	
5 State	Employer's state ID numb 30-2XXXXXXX	ber 16 State wages, tips, etc. \$59,590	17 State inco	me tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
	30-2777777	\$55,050		2,000			
orm V	N-2 Wage and Statemen	l Tax t	20	08	Department	of the Treasury-Interna	Pevenue Service

PAYER'S name, street address, city, state, and ZIP code MOUNTAIN FEDERAL CREDIT UNION PO BOX 222 YOUR CITY, STATE, ZIP		1 Gross distribution \$ 4,470 2a Taxable amount \$ 4,470				Distributions From ensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Benort this		
		2b Taxable amount not determined						
PAYER'S federal identification number 30-3XXXXXX	RECIPIENT'S identification number 421-XX-XXXX	3	Capital gain (i In box 2a)	ncluded	ded 4 Federal income tax withheid		Report this income on your federal tax return. If this form shows federal income	
BECIPIENT'S name			5 Employee contributions /Designated Roth contributions or insurance premiums 6 Net unrealized appreciation in employer's securities 5		tax withheld in box 4, attach this copy to your return			
Street address (including apt. n 10050 SHADOW MOUN		7	Distribution code(s) 4	IRA/ SEP/ SIMPLE	8 Other \$ %		This information is being turnished to the Internal	
City, state, and ZIP code YOUR CITY, STATE, ZIF		9a Your percentage of total distribution %		9b Total employee contributions \$		the internal		
	1st year of desig. Roth contrib.	10 \$ \$	State tax with	teld	11 State/Payer	's state no.	12 State distribution \$ \$	
Account number (see instructions	)	13	13 Local tax withheld		14 Name of locality		15 Local distribution \$ \$	

PAYER'S name, street address, city,	state, ZIP code, and telephone r	o, Payer's RTN (optional)	OMB No. 1545-0112		
BANK OF AMERICA 2100 PATTON BLVD		1 Interest income \$ 1,339	2008	Interest Income	
YOUR CITY, STATE, ZIP		2 Early withdrawal penalty \$	Form 1099-INT		
PAYER'S federal identification number 31-2XXXXXX	RECIPIENT'S identification nur 420-XX-XXXX	ther 3 Interest on U.S. Savings Bo \$	onds and Treas. obligati	Copy C	
RECIPIENT'S name PETER D. ANDERSON		4 Federal Income tax withheld	5 Investment expense \$	For Privacy Ac and Paperwor	
Street address (including apt. no.) 10050 SHADOW MOUNT	AIN	6 Foreign tax paid \$ 400	7 Foreign country or possession	U.S. Reduction Ac Notice, see th 2008 Genera	
City, state, and ZIP code YOUR CITY, STATE, ZIP		8 Tax-exempt interest	9 Specified private a bond interest	ctivity Instructions fo Forms 1099 1098, 5498	
Account number (see instructions)	2nd Til	I not. \$	S	and W-2G	



# Directions

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- 13.1 The Andersons' total income on Form 1040, line 22 is: \$\_\_\_\_\_
- 13.2 Why are the Andersons not required to file Form 1116, Foreign Tax Credit?
  - a. The amount of foreign tax paid is insignificant
  - b. They lived abroad
  - c. The amount of foreign tax paid is not more than \$600
  - d. They already received credit for the foreign tax paid in Italy
- **13.3** On Form 1099R, Box 7, code 4 indicates that the IRA distribution is subject to an additional tax.
  - a. True
  - b. False
- **13.4** The taxable amount of the IRA distribution on Form 1040 is: \$\_\_\_\_\_
- 13.5 What is the total Foreign Tax Credit on Form 1040, line 50?
  - a. \$200
  - b. \$400
  - c. \$600
  - d. \$800
- **13.6** What is the total income tax withheld on Form 1040, line 62?
  - a. \$1,000
  - b. \$4,125
  - c. \$5,125
  - d. \$6,220

- **13.7** Do the Andersons qualify for the recovery rebate credit?
  - a. Yes
  - b. No
- **13.8** What is the reportable gain amount on the sale of the Andersons' personal residence?
  - a. \$0
  - b. \$100,000
  - c. \$150,000
  - d. \$225,500

# International Scenario 1: Jason and Ella Barnes

Taxpayer	Jason and Ella Barnes completed completed the Intake/Interview Sheet in Form 13614-C.
Taxpayer	Completed Intake and Interview Sheet
Documents	Social security cards for Jason and Ella Barnes
	Form W-2 for Ella Barnes
	Form 1099-INT
Interview Notes	<ul> <li>Jason and Ella Barnes are both U.S. citizens who have lived and worked in France since June 23, 2004. They did not return to the U.S. at any time during 2008.</li> <li>Income</li> </ul>
	<ul> <li>Jason is a teacher at the Acadamie Lyon, 7250 St. Charles, Lyon, France.</li> <li>He received \$37,500 in wages (converted to U.S. dollars) from the French company.</li> </ul>
	<ul> <li>Jason had \$2,366 in French income tax withheld from his wages after converting to U.S. dollars.</li> </ul>
	<ul> <li>They have taken the foreign earned income exclusion for Jason's wages in 2005, 2006, and 2007, and expect to take it again this year. They have never revoked this exclusion.</li> </ul>
	<ul> <li>Ella worked at the U.S. consulate and has a Form W-2 for her salary.</li> </ul>
	<ul> <li>They have a checking and savings account at a French bank, Banc Lyon.</li> <li>After converting to U.S. dollars, the interest was \$1,715 and the French income tax withheld on the interest was \$429.</li> </ul>
	<ul> <li>They also have an account in a U.S. bank (Form 1099-INT).</li> </ul>
	Sale of property, lake lot
	<ul> <li>Purchased August 8, 2000, for \$10,000</li> </ul>
	<ul> <li>Sold March 25, 2008, for \$17,000</li> </ul>
	<ul> <li>Paid sales commission and closing costs of \$1,620</li> </ul>

Interview	Sale of stock
Notes	<ul> <li>Ella inherited 550 shares of J &amp; J Imports stock on January 19, 2008</li> </ul>
(continued)	<ul> <li>Fair market value at the time they were inherited was \$16,500</li> </ul>

- Ella sold 250 shares of J & J Imports stock on May 1, 2008, for \$9,250 (net of commissions)
- Additional Information
  - Jason and Ella did not itemize in 2007 and do not have enough deductions to itemize in 2008
  - Jason and Ella did not pay real estate tax in 2008
  - Jason and Ella want to file a joint return
  - Neither Jason nor Ella want to designate \$3 to the Presidential Election Campaign Fund
  - In June 2008, Jason and Ella received an Economic Stimulus Payment of \$1,200



	Intake	and the second se		Quality Review		t <sup>OME</sup>	# 1545-1964
You (and Spous	se) will need	d:					
Proof of Identity				Amounts of	of any other ind	ome	
<ul> <li>Social Security C</li> </ul>	Card or Individu	al Tax		Child care	provider's ide	ntification nun	nber
Identification Nui individuals to be	the second s			payments		and the second of the	(a. 2)
<ul> <li>Copies of ALL W</li> </ul>	/-2, 1098, 1099	forms			iments showin <sup>f</sup> requesting dii		
Part I: Taxpayer	Information	n					
1. Your First Name	e	M.I.	Last Na	2.48°			e of Birth
JASON	CARGO COMPANY	P	BARNE	E		10/03/1	982
3. US Citizen or R	esident Alien	4. Legally Bl	ind	5. Totally and Pern		led 6. Occ	upation
X Yes 🗌 No	D	🗌 Yes	× No	🗌 Yes 🙁 No	0	TEACH	IER
7. Spouse's First N	Name	M.I.	Last Na	me			e of Birth /dd/yyyy)
ELLA		M	BARNE		and a sub-	12/21/1	984
9. US Citizen or R	esident Alien	10. Legally E	Blind	11. Totally and Per	manently Disa	bled 12. Oc	cupation
X Yes 🗌 N	No	🗌 Yes	X No	🗌 Yes 🗵 N	lo	CLERK	
13. Address 720 RUE DE LA M			Apt # Cit	y ON, FRANCE		State 2	Zip Code
14. Phone Number		dress	121	15. Could you or y	your spouse be	e claimed as a	dependent
	and a straight and	1077			the second se		
Phone: ( )	YOUR PHONE	ENUMBER		on the income	tax return of a	any other pers	ion?
e-mail: 16. On December a. Were you:	Single	🗵 Legally Ma		Yes X	No	U Wid	owed
e-mail: 16. On December a. Were you: [ b. If married, die	<b>31<sup>st</sup></b> ] Single   d you live with y	E Legally Ma	uring any	Yes X	No	U Wid	owed
e-mail: 16. On December a. Were you: [ b. If married, did c. Is your spous Part II. Family and	31 <sup>st</sup> ] Single   d you live with y se deceased? If nd Depende	E Legally Ma your spouse d f yes, provide ent Informa	uring any the date c tion – Do	Yes  Yes  Part of the last six m f death.	No Divorced nonths of the y (r r your spouse	□ Wid ear? ⊠ Yes mm/dd/yyyy) a.	owed
e-mail: 16. On December a. Were you: b. If married, did c. Is your spous Part II. Family an Print the name of even	31 st Single d you live with y se deceased? If nd Depende ryone who lived i	E Legally Ma your spouse d f yes, provide ent Informa in your home ar	uring any the date c <b>tion – D</b> o ad outside y	Yes  Yes  Provide the last six magnetic of the last six magnetic death. Provide the	No Divorced nonths of the y ryour spouse ported during the	☐ Wid ear? ⊠ Yes nm/dd/yyyy) a. he year:	lowed
e-mail: 16. On December a. Were you: [ b. If married, did c. Is your spous Part II. Family and Print the name of even	31 <sup>st</sup> ] Single   d you live with y se deceased? If nd Depende	E Legally Ma your spouse d f yes, provide ent Informa in your home ar	uring any the date c tion – Do	Yes  Yes  Part of the last six m f death.	No Divorced nonths of the y ryour spouse ported during to Number of months person lived with you	☐ Wid ear? ⊠ Yes mm/dd/yyyy) a. he year: US Citizen, Resident of US, Canada or Mexico	Is the dependent a full time student?
e-mail: 16. On December a. Were you: [ b. If married, did c. Is your spous Part II. Family and Print the name of even	31 <sup>st</sup> Single Single Se deceased? If nd Depende ryone who lived i Name	E Legally Ma your spouse d f yes, provide ent Informa in your home ar	uring any the date c tion – Do ad outside y Date of Birth	Yes  Yes  Separated part of the last six m f death. not include you o rour home that you sup Relationship to you	No Divorced nonths of the y (r r your spouse poported during to Number of months person	□ Wid ear? ⊠ Yes nm/dd/yyyy) e. he year: US Cilizen, Resident of US,	owed
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e-mail: 16. On December a. Were you: [ b. If married, did c. Is your spous Part II. Family an Print the name of even (fi The Paperwork Reduction Acc Also, if you have any comment	31 st Single Single Second Se	Legally Ma your spouse d f yes, provide ent Informa in your home an f f f display an OMB cx estimates associate	uring any the date of tion – Do ad outside y hate of Birth mm/dd/yyyy (b) (b) (b) (b)	Yes      Yes     Yes     Yes     Yes      Yes      Yes      Yes      Yes      Y	No Divorced nonths of the y (r r your spouse ported during t Number of months person lived with you last year (d)	Widear? X Yes mm/dd/yyyy) a. he year: US Citizen, Resident of US, Canada or Mexico (yes or no) (e) (e) (or other second	Is the dependent a full time student? (yes or no) (f)

			COMMON INCOME AND EXPENSES
Part III.	Incom	e – C	lid you (or your spouse) receive:
X Yes	No No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
2 Yes	X No	2.	Tip income
X Yes	No No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
2 Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
Yes	X No	5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	× No	6.	Alimony income
X Yes	No No	7.	Sale of Stock, Bonds or Real Estate
2 Yes	× No		Disability income
2 Yes	X No	9.	Pensions, Annuities, and/or IRA distributions
2 Yes	× No	10.	Unemployment (1099-G)
2 Yes	× No	11.	Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
Yes	X No	12.	Other Income: Identify
Part IV.	Expen	ses	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
□ Yes	X No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
X Yes	🗆 No	2.	Contributions to IRA or other retirement account
Yes	× No	3.	Educational expenses for you, your spouse and/or dependents
🗌 Yes	🗵 No	4.	Un-reimbursed medical expenses
□ Yes	× No	5.	Home mortgage payments (interest and taxes – see Form 1098)
Yes	× No	6.	Charitable contributions
1 Yes	X No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
🗌 Yes	X No	8.	Any estimated tax payments for this tax year
□ Yes	🛛 No	9.	Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part	V. Fo	or (	Completion by a Certified Volunteer
Intake/In	terview S r Resourc he Intake/	neet ce Gu	<b>nstructions</b> : You must conduct a thorough interview to complete an accurate return. This s the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. <b>Remember to ask for all documentation.</b> <i>iew</i> Sheet with any changes identified during your interview. Confirm all information with
			Did any of these dependents file a joint return for this tax year?
	🗆 No	1.	
the taxpa	🗆 No	1. 2.	Can anyone else claim any of these dependents on their income tax return?
the taxpa	□ No □ No		Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support?
the taxpa	□ No □ No □ No	2.	Can anyone else claim any of these dependents on their income tax return?
the taxpa Yes Yes Yes	□ No □ No	2. 3.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support?
the taxpa Yes Yes Yes Yes Yes Yes	☐ No ☐ No ☐ No ☐ No	2. 3. 4. 5. 6.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
the taxpa	□ No □ No □ No	2. 3. 4. 5. 6.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents?
the taxpa	□ No □ No □ No □ No □ No	2. 3. 4. 5. 6. 7.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
the taxpa Yes Yes Yes Yes Yes Yes Based on	No No No No No	2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW
the taxpa Yes Yes Yes Yes Yes Yes Based out Did the t	No No No No No No	2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW "If MFS, then spouse's name and SSN should be included on the tax return.

	511-XX-XXXX	OMB No. 15	(-comen	Safe, accurate, FAST! Use		at www.irs.gov/efile.
b Employer identification number 40-1XXXXXXX	(EIN)		1.W	ages, tips, other compensation \$30,000	2 Federal In	come tax withheld \$3,000
e Employer's name, address, and	ZIP code		3 S	ocial security wages \$31,200	4 Social sec	urity tax withheld \$1,934
US CONSULATE 97 RUE ST JACQUES			5 M	edicare wages and tips \$31,200	6 Medicare	
LYON, FRANCE			7 S	ocial security tips	8 Allocated	tips
d Control number			9 A	Ivance EIC payment	10 Dependen	t care benefits
e Employee's first name and initia ELLA M. BARNES 720 RUE DE LA MAIN LYON, FRANCE		Suff.	11 N	X	12a Sée Instru D 12b 12b 12c 12c 12c	ctions for box 12 \$1,200
5 State Employer's state ID nun		17 State incor	ne tax	18 Local wages, fips, etc.	19 Local income t	tax 20 Locality name
orm W-2 Wage and Statemer		201	38	Department o	of the Treasury—In	ternal Revenue Service

PAYER'S name, street address, city,	state, ZIP code, and tele	ephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
TEACHERS FEDERAL CREDIT UNION 7200 APPLE TREE			1 Interest income \$ 360	2008	Interest Income	
YOUR CITY, STATE ZIP			2 Early withdrawal penalty \$	Form 1099-INT		
PAYER'S federal identification number 40-2XXXXXX	RECIPIENT'S identifica 511-XX-XXXX	ation number	3 Interest on U.S. Savings Bonds and Treas, obligatio		Copy C For Payer	
RECIPIENT'S name			4 Federal income tax withheld	5 Investment expenses	s For Paye	
ELLA M. BARNES			s	\$	For Privacy Ac and Paperwor	
Street address (including apt. no.) 720 RUE DE LA MAIN		6.47	6 Foreign tax paid \$	7 Foreign country or possession	U.S. Reduction Ad Notice, see th 2008 General	
City, state, and ZIP code			8 Tax-exempt interest	9 Specified private a bond interest	ctivity Instructions for Forms 1099 1098, 5498	
Account number (see instructions)	-	2nd TIN not.	\$	\$	and W-20	

# **International Scenario 1: Test Questions**

## Directions

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- 14.1 What is the amount on Form 1040, line 7?
  - a. \$26,300
  - b. \$37,500
  - c. \$65,000
  - d. \$67,500
- 14.2 What is the net short-term capital gain or loss on Schedule D, line 7? \$\_\_\_\_\_
- 14.3 What is the Barnes' net long-term capital gain or loss on Schedule D, line 15?
  - a. \$5,380
  - b. \$7,130
  - c. \$1,750
  - d. \$0
- **14.4** What is the entry on Form 1040, line 21? \$\_\_\_\_\_
- **14.5** What are the start and end dates for the Barnes' bona fide residence on Form 2555-EZ, line 1b?
  - a. 06/23/2004, Continues
  - b. 01/01/2006, 12/31/2008
  - c. 06/23/2003, 12/31/2008
  - d. 01/01/2008, 12/31/2008
- 14.6 What is the entry on Form 1040, line 44?
  - a. \$1,921
  - b. \$2,123
  - c. \$1,365
  - d. \$7,546
- 14.7 The Barnes' foreign tax credit on Form 1040, line 50, is: \$\_\_\_\_\_

# International Scenario 2: Douglas and Claire Richards

Taxpayer	Douglas and Claire Richards completed the Intake/Interview Sheet in Form 13614-C.
Taxpayer Documents	<ul> <li>Completed Intake and Interview Sheet</li> <li>Social security cards for Douglas and Claire</li> <li>Form W-2</li> <li>Form 1099-R</li> <li>Voided check</li> </ul>
Interview Notes	<ul> <li>Citizenship: Douglas Richards is a U.S. citizen who is married to Claire, a citizen of Singapore and a U.S green card holder. Both have social security numbers.</li> <li>Residence: <ul> <li>The Richards moved to Singapore 01/23/08; arrived at 10 p.m.</li> <li>The Richards left Singapore on 12/21/08 for a visit to the U.S.</li> <li>The Richards returned to Singapore on 01/04/09</li> <li>Currently renting home in Singapore</li> </ul> </li> <li>Claire Income: <ul> <li>Self-employed physical therapist</li> <li>Did not work in the U.S. in 2008</li> <li>Income from Singapore converted into U.S. dollars (USD): \$5,400</li> <li>Income tax paid to Singapore: 500 SGD (exchange rate on the day she made the payment was 1.2661 SGD = 1 USD)</li> <li>Business code: 621340</li> <li>Supplies and equipment: \$540 USD</li> <li>Licenses: \$250 USD</li> <li>Professional dues: \$300 USD</li> <li>Advertising: \$475 USD</li> <li>Automobile use: <ul> <li>purchased car 02/18/08</li> <li>started using it for work 04/03/08</li> <li>total mileage 12,100</li> <li>mileage for business: 500 miles 04/03/2008 – 06/30/2008; 1,050 miles 07/01/2008 – 12/31/2008 (kept diary of mileage)</li> </ul> </li> </ul></li></ul>

Interview	Douglas Income:
Notes	<ul> <li>Retired as a professor of architecture on 01/03/08</li> </ul>
(continued)	<ul> <li>Receives monthly pension payments that started 02/01/08; Claire will receive beneficiary payments after his death</li> </ul>
	<ul> <li>After Douglas' retirement, he obtained a job as a teacher at the U.S. State Department in Singapore. He received Form W-2 for these wages.</li> </ul>
	• Other:
	<ul> <li>Foreign earned income exclusion:</li> <li>The Richards have never claimed it. They want to know if it is appropriate for</li> </ul>
	<ul> <li>them</li> <li>Potential qualifying period identified by taxpayers: 01/24/08 through 01/23/09</li> </ul>
	<ul> <li>The Richards did not itemize in 2007</li> </ul>
	<ul> <li>The Richards will not itemize their deductions in 2008</li> </ul>
	<ul> <li>The Richards did not pay real estate tax in 2008</li> </ul>
	<ul> <li>Presidential Election Campaign Fund: Neither wants to designate \$3</li> </ul>
	<ul> <li>Refund or payment: Douglas wants to have a direct deposit or direct debit using their checking account #062332 at University Bank, RTN 111900659</li> </ul>
	– In June 2008, the Richards received an Economic Stimulus Payment of \$1,200



(September 2008)	Intak	1		Sury - Internal Revenue Ser		t <sup>o</sup>	MB # 1545-1964
You (and Spous	se) will nee	d:					
· Proof of Identity				Amounts o	of any other inc	ome	
<ul> <li>Social Security C</li> </ul>	Card or Individu	ual Tax		<ul> <li>Child care</li> </ul>	provider's ider	ntification r	number
Identification Nul individuals to be	and the second			payments		con success	and the second sec
<ul> <li>Copies of ALL W</li> </ul>	V-2, 1098, 1099	9 forms			iments showing <sup>f</sup> requesting dir		
Part I: Taxpayer				1.5.C.			
1. Your First Name	e	M.		Name		0	Date of Birth
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	A CASE A CONTRACTOR	11122				100	
Yes No	3	☐ Ye			)		TIRED
7. Spouse's First	Name	M.	1 3363	Name		()	Date of Birth mm/dd/yyyy)
9. US Citizen or R	locidont Alian	10. Lega		IARDS 11. Totally and Per	manently Disa	the second distance in	6/1953 Occupation
	ne contra contra con					110.5	
X Yes 🗌 I	NO	ΠY	es X N		10		S. THERAPIST
13. Address 27 BERRY LANE			Apt#	City SINGAPORE		State	e Zip Code
14. Phone Number	and e-mail ad	dress		15. Could you or y	our spouse be	a claimed a	is a dependent
	YOUR PHON		2	on the income	the second se		
r menter a							
e-mail: 16. On December a. Were you:	2. A. M.	🗵 Legally	Married	Separated	No		Widowed
<ol> <li>On December</li> <li>a. Were you:</li> <li>b. If married, did</li> <li>c. Is your spous</li> </ol>	Single Single d you live with se deceased?	your spous If yes, prov	e during a	Separated Separated Separated Separated Separated Separated Separate Separa	Divorced Divorced	ear? 🗵 γ mm/dd/yyy	res 🗆 No
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16. On December a. Were you: [ b. If married, did c. Is your spous Part II. Family a Print the name of even	Single d you live with se deceased? nd Depende nyone who lived Name first, last)	your spous If yes, provi ent Inform	te during a de the dat mation – e and outsid Date of Bir mm/dd/yyy	Separated Separ	Divorced nonths of the ye your spouse oported during the Number of months person lived with you last year	ear? 🗵 Y mm/dd/yyyy a. he year. US Citizer Resident of Canada or Mr (yes or no	Yes No y) Is the dependent a full time student? (yes or no)
16. On December a. Were you: [ b. If married, did c. Is your spous Part II. Family a Print the name of even	Single d you live with se deceased? nd Depende nyone who lived Name first, last)	your spous If yes, provi ent Inform	te during a de the dat mation – e and outsid Date of Bir mm/dd/yyy	Separated Separ	Divorced nonths of the ye your spouse oported during the Number of months person lived with you last year	ear? 🗵 Y mm/dd/yyyy a. he year. US Citizer Resident of Canada or Mr (yes or no	Yes No y) Is the dependent a full time student? (yes or no)
16. On December a. Were you: [ b. If married, did c. Is your spous Part II. Family a Print the name of even	Single d you live with se deceased? nd Depende nyone who lived Name first, last)	your spous If yes, provi ent Inforn in your hom	e during a de the dat mation – e and outsie Date of Bir mm/dd/yy	Separated iny part of the last six m te of death  Do not include you of the your home that you sup th Relationship to you (son, daughter, etc.) (c)	Divorced nonths of the ye your spouse oported during the Number of months person lived with you last year	ear? 🗵 Y mm/dd/yyyy a. he year. US Citizer Resident of Canada or Mr (yes or no	Yes No y) Is the dependent a full time student? (yes or no)
16. On December a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even (f The Paperwork Reduction Acc Also, if you have any commer	Single d you live with se deceased? nd Depende ryone who lived Name first, last) (a) t requires that the IR nts regarding the time	your spous If yes, provi ent Inforn <i>in your hom</i> Pa S display an OM a estimates ass	e during a de the dat mation – e and outsid Date of Bir mm/dd/yy (b) (b)	Separated Separ	Divorced Di	ear? 🖹 Y mm/dd/yyy a. he year. US Citizer Resident of Canada or M (yes or no (e)	(es □ No y) Is the dépenden a full time student? (yes or no) (f) this study is 1545-1964
16. On December a. Were you: [ b. If married, di c. Is your spous Part II. Family a Print the name of even (f The Paperwork Reduction Acc Also, if you have any commer	Single d you live with se deceased? I nd Depende nyone who lived Name first, last) (a) t requires that the IR nts regarding the time inating Committee, S	your spous If yes, provi ent Inforn <i>in your hom</i> Pa S display an OM a estimates ass	e during a de the dat mation – e and outsid Date of Bir mm/dd/yy (b) (b)	Separated Iny part of the last six m te of death. Do not include you o de your home that you sup th Relationship to you (son, daughter, etc.) (c) (c) Reduction Act Notice her on all public information requi	Divorced Di	ear? X Y mm/dd/yyy: a. he year. US Citizer Resident of M (yes or no (e) (e)	(es □ No y) Is the dépenden a full time student? (yes or no) (f) this study is 1545-1964

			COMMON INCOME AND EXPENSES
art III.	Incom	e – C	Did you (or your spouse) receive:
X Yes	No No	1.	Wages or Salary (include W-2s for all jobs worked during the year)
Yes	X No	2.	Tip income
Yes	× No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
Yes	× No	4.	State tax refund (may be taxable if you itemized last year)
X Yes	🗋 No	5.	Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2
Yes	× No	6.	Alimony income
Yes	× No	7.	Sale of Stock, Bonds or Real Estate
Yes	× No	8.	Disability income
X Yes	No No	9.	Pensions, Annuities, and/or IRA distributions
Yes	× No	10.	Unemployment (1099-G)
Yes	× No	11.	Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
🗌 Yes	🗙 No	12.	Other Income: Identify
art IV.	Expen	ses	<ul> <li>Did you (or your spouse) make or have:</li> </ul>
Yes	X No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
× Yes	🗌 No	2.	Contributions to IRA or other retirement account
Yes	× No	3.	Educational expenses for you, your spouse and/or dependents
Yes	X No	4.	Un-reimbursed medical expenses
Yes	X No	5.	Home mortgage payments (interest and taxes – see Form 1098)
Yes	× No	6.	Charitable contributions
Yes	X No	7.	Child/dependent care expenses that allow you (and your spouse - if married) to work
Yes	X No		Any estimated tax payments for this tax year
🗌 Yes	X No		Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part	V. Fo	or (	Completion by a Certified Volunteer
	terview S r Resourc	heet i ce Gu	Instructions: You must conduct a thorough interview to complete an accurate return. This s the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. <b>Remember to ask for all documentation.</b> <i>view</i> Sheet with any changes identified during your interview. Confirm all information with
/oluntee			THE REPORT OF A CONSTRUCT OF A CONSTRUCT OF
/oluntee Jpdate t			Did any of these dependents file a joint return for this tax year?
/oluntee Jpdate t he taxpa	ayer.		Can anyone else claim any of these dependents on their income tax return?
/oluntee Jpdate t he taxpa	ayer.	1.	Can anyone else claim any of these dependents on their income tax return?
/oluntee Jpdate t he taxpa	ayer.	1. 2.	Can anyone else claim any of these dependents on their income tax return?
/oluntee Jpdate t he taxpa Yes Yes Yes	ayer.	1. 2. 3.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year?
/oluntee Jpdate t he taxpa Yes Yes Yes Yes	ayer.	1. 2. 3. 4.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year?
/oluntee Jpdate t he taxpa Yes Yes Yes Yes	ayer.	1. 2. 3. 4. 5. 6.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents?
/oluntee Jpdate t he taxpa Yes Yes Yes Yes Yes Yes	ayer. No No No No No	1. 2. 3. 4. 5. 6. 7.	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return?
/oluntee Jpdate t he taxpa Yes Yes Yes Yes Yes Yes Yes	ayer. No	1. 2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW
/oluntee Jpdate t he taxpa Yes Yes Yes Yes Yes Yes Yes	Ayer.	1. 2. 3. 4. 5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return? Did any dependent on the return provide more than 50% of their own support? Were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents? Based on the interview, how many individuals qualify as dependents for this return? Based on the interview, does the taxpayer qualify for EIC? the filing status of the taxpayer is: Single MFJ MFS* HOH QW "If MFS, then spouse's name and SSN should be included on the tax return.

b Employer Identification num	ber (EIN)		OMB No. 15		ages, tips, other compensation	2 Fede	aral income	tax withheld
40-1XXXXXX			1	12.	\$11,000			\$3,000
c Employer's name, address.				3 50	cial security wages \$12,500	4 Soci	al security t	tax withheld \$775
U.S. STATE DEPA 1000 MAIN STREE	т	5 M	edicare wages and tips \$12,500	6 Med	icare tax wi	100.00		
WASHINGTON, D.	C. 20001			7 S	cial security tips	8 Alloc	ated tips	
d Control number	_			9 A	tvance EIC payment	10 Depe	endent care	benefits
e Employee's first name and DOUGLAS A. RICH 27 BERRY LANE SINGAPORE	HARDS	a name	Suff.	13 Suite 	X her	Const D 12b 12c Lone 12c 12d 12d		s for bax 12 \$1,500
15 State Employer's state ID	number	16 State wages, tips, etc.	17 State incor	ne tax	18 Local wages, lips, etc.	19 Local inc	ome lax	20 Locality name
orm W-2 Wage Staten Copy B-To Be Filed With his information is being fur	Employee's I		201	38	Department	of the Treasur	y—Internal	Revenue Service

PAYER'S name, street address		1 Gross distribution 0 <b>§ 65,000</b> 2a Taxable amount <b>\$</b>			Pe			Distributions From Insions, Annuities, Retirement or Profit-Sharing		
TEACHER RETIREMEN 1513 WEST DALTON YOUR CITY, STATE ZIF					P	20 <b>08</b>		Plans, IRAs, Insurance Contracts, etc.		
Sector and the sector of the	/ER'S federal identification RECIPIENT'S identification			2b Taxable amount not determined X				Copy B Report this		
PAYER'S federal identification number 41-2XXXXXX	RECIPIENT'S Identification number 520-XX-XXXX	tion 3 Capital gain (included in box 2a) 4 Federal income tax withheld \$ 9,850					tax	income on your federal tax return. If this form shows federal income		
RECIPIENT'S name	ECIPIENT'S name DOUGLAS A RICHARDS		<ul> <li>5 Employee contributions /Designated Roth contributions or insurance premiums</li> <li>\$</li> </ul>		<ol> <li>6 Net unrealized appreciation in employer's sec</li> <li>\$</li> </ol>			tax withheld in box 4, attach this copy to your return.		
Street address (including apt. r 27 BERRY LANE	o.)	7	Distribution code(s) 7	IRA/ SEP/ SIMPLE	8	Other	%	This information being furnished t the Intern		
City, state, and ZIP code SINGAPORE		9a	Your percentage of total distribution %		9b Total employee co \$ 225,000		tributions	Revenue Service		
	1st year of desig. Roth contrib.	10 \$ \$	State tax withh	ield	11 	State/Payer's s	tate no.	12 State distribution \$ \$		
Account number (see instructions)			13 Local tax withheld \$			Name of locali	15 Local distribution \$			

Douglas A. Richards 27 Berry Lane	1234 15-000000000
Singapore	20
PAY TO THE ORDER OF	Qs
	DOLLARS
University Bank Anytown, State 00000	
For	
:111900659 : 062332 1	234

# **International Scenario 2: Test Questions**

## Directions

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

Note: When using the Link and Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- **15.1** What is the amount on Form 1040, line 7?
  - a. \$11,000
  - b. \$13,836
  - c. \$14,052
  - d. \$68,705
- **15.2** What deduction was taken on the Form 2555, line 44?
  - a. Housing exclusion
  - b. Foreign earned income exclusion
  - c. Self-employment tax
  - d. One-half of self-employment tax plus all expenses on Schedule C-EZ
- 15.3 What is the amount of self-employment tax on Form 1040, line 57? \$\_\_\_\_
- 15.4 What is the amount of taxable pensions and annuities on Form 1040, line 16b?
  - a. 0
  - b. \$58,125
  - c. \$65,000
  - d. \$67,487
- **15.5** What is the amount reported on Form 1040, line 21?
  - a. 0
  - b. (\$2,758)
  - c. (\$3,052)
  - d. (\$4.949)

- 15.6 Which form or schedule is used to calculate self-employment tax?
  - a. Schedule A
  - b. Form 1040
  - c. Schedule SE
  - d. Form 2555
- 15.7 Which test qualifies the Richards for the foreign earned income exclusion?
  - a. Bona Fide Residence Test
  - b. Physical Presence Test
- **15.8** What is the foreign tax credit on Form 1040, line 50?
  - a. \$3,052
  - b. \$2,836
  - c. \$500
  - d. 0
- 15.9 The Richards cannot use Form 2555-EZ. Why?
  - a. Because they are U.S. citizens
  - b. Because they have self-employment income
  - c. Because their foreign earned income is less than \$87,600
  - d. Because they earned wages/salaries in a foreign country

# **Blank Forms**

The following blank forms can be used to complete the problems for your chosen training course. If additional forms are needed, the forms can be photocopied.

The Tax Tables and EIC Tables are available in Publication 4491-W, the Comprehensive Problems and Exercises Workbook.

Form 1040, U.S. Individual Income Tax Return, pages 1 & 2
Schedule A&B, Itemized Deductions/Interest and Ordinary Dividends
Schedule C-EZ, Net Profit From Business, pages 1 & 2 11
Schedule D, Capital Gains and Losses, pages 1 & 2
Schedule E, Supplemental Income and Loss 15
Schedule SE, Self-Employment Tax 17
Form 1116, Foreign Tax Credit, pages 1 & 2 19
Form 2106-EZ, Employee Business Expenses, page 1
Form 2441, Child and Dependent Care Expenses, pages 1 & 2 22
Form 2555, Foreign Earned Income, pages 1, 2 & 3
Form 2555-EZ, Foreign Earned Income Exclusion, pages 1 & 2
Form 13614-C, Intake/Interview & Quality Review Sheet, page 4
Form 8812, Additional Child Tax Credit, pages 1 & 2 30
Form 8863, Education Credits
Form 8880, Credit for Qualified Retirement Savings Contributions
Form 8888, Direct Deposit of Refund
Child Tax Credit Worksheet (Three Steps to Take the Child Tax Credit)
Child Tax Credit Worksheet, pages 1 through 5 37
Foreign Earned Income Tax Worksheet
IRA Deduction Worksheet
Qualified Dividends and Capital Gain Tax Worksheet
Rebate Recovery Credit Worksheet, pages 1 & 2 46
Schedule EIC, Earned Income Credit, page 1
Schedule EIC Worksheet A
Simplified Method Worksheet
Social Security Benefits Worksheet
Standard Deduction Worksheet
Student Loan Interest Deduction Worksheet

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	-	<ol> <li>Individual Income Tax Re the year Jan. 1–Dec. 31, 2008, or other tax year beg</li> </ol>		(99) ending		20 1		steple in this space. MB No. 1545-0074	-	
Label	-	ur first name and initial	Last name				Your social security number			
See L nstructions A B	If a	i joint return, spouse's first name and initial	Spouse's social security number							
Use the IRS L		Jenn ressert openee e mes marte ante anne	Last name			-		spouse's social security number		
abel. Otherwise, H please print P	Ho	me address (number and street). If you have	a P.O. box, see page 12.		Apt. n	0.	You must enter your SSN(s) above.			
presidential		y, town or post office, state, and ZIP code. If					change	ng a box below will your tax or refund		
Election Campaign	1	heck here if you, or your spouse if filing	10 B	-		100 C		g person). (See page		
Filing Status Check only	2 [	Married filing jointly (even if only one Married filing separately. Enter spou	e had income) se's SSN above	the c	qualifying p child's nam	erson is a o ne here. ►	child bu	t not your dependen	t, enter	
one box.	6a	and full name here.  Yourself. If someone can claim you		and the second second				dent child (see pag Boxes checked	ie 14)	
Exemptions	b	Spouse	and the second				]	on 6a and 6b No. of children	-	
	c	Dependents:	(2) Dependent's	minti	ependent's ionship to	(4) V if qual child for child		<ul> <li>on 6c who:</li> <li>lived with you</li> </ul>		
		(1) First name Last name	social security number		you	credit (sae pa	ge 15)	<ul> <li>did not live with you due to divorce</li> </ul>		
If more than four		2		1			-	or separation (see page 16)		
dependents, see page 15.						Ō	_	Dependents on 6c not entered above	-	
		Total number of exemptions claimed		1			_	Add numbers on lines above	111	
	7	Wages, salaries, tips, etc. Attach Form	n(s) W-2			A	7	ines above -		
Income		Taxable interest. Attach Schedule B if					8a			
Attach Form(s)	b	Tax-exempt interest. Do not include of	on line 8a l	8b						
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule E					9a		-	
W-2G and	b	Qualified dividends (see page 19) ,				201	10			
1099-R if tax was withheld.	10 11	Taxable refunds, credits, or offsets of Alimony received	a destruction of the second second second	1. COC 7 MG		14.15	11			
inde maniorar	12	Business income or (loss). Attach Sch					12		-	
	13	Capital gain or (loss). Attach Schedule					13			
If you did not	14	Other gains or (losses). Attach Form 4	797				14		_	
get a W-2, see page 19,	15a	IRA distributions , 15a			iount (see		15b		-	
	16a	Pensions and annuities 16a			iount (see	1 m m m m m m m m m m m m m m m m m m m	16b			
Enclose, but do not attach, any	17	Rental real estate, royalties, partnership					17		-	
payment. Also,	18 19	Farm income or (loss). Attach Schedul Unemployment compensation	er,,,,,,			* * *	19			
please use Form 1040-V.	20a	Social security benefits _ 20a	ь	axable am	iount (see i	page 24)	20b			
	21	Other income. List type and amount (s			and the second		21			
	22	Add the amounts in the far right column			ur total in	come 🕨	22		_	
Adjusted	23	Archer MSA deduction. Attach Form 8		23	_	-	100			
Gross	24	Certain business expenses of reservists, p	and the second se	24						
Income	25	fee-basis government officials. Attach For Health savings account deduction. Atta	and a second	25						
	26	Moving expenses. Attach Form 3903	the second s	26						
	27	One-half of self-employment tax. Attacl	and the second	27						
	28	Self-employed SEP, SIMPLE, and qua	lified plans	28						
	29	Self-employed health insurance deduc	ction (see page 26)	29						
	30	Penalty on early withdrawal of savings		30		_				
	31a	Alimony paid b Recipient's SSN >	<u> </u>	31a						
	32	IRA deduction (see page 27)		32 33						
	33 34	Student loan interest deduction (see p		34						
	34	Jury duty pay you gave to your emplo Domestic production activities deduction		35						
	36	Add lines 23 through 31a and 32 through					36			
				come			37			

Form 1040 (2008)										Page 2
Tax	38	Amount from line 37 (adjusted gross income	al.		-		1000	38		T
and		Check [ You were born before January				otal boxe				
Credits	398	if: Spouse was born before January								
creans								-		
		If your spouse itemizes on a separate return or you were					the second se	=		
Standard Deduction		If you claim the standard deduction and are deductin	and the second sec			10000	and the second se			-
for-	40	Itemized deductions (from Schedule A) or	Contraction of the second s		And the second s			40		-
· People who	41	Subtract line 40 from line 38		10		1. 1. 2	* * *	41		+
checked any	42	If line 38 is \$119,975 or less, multiply \$3,500 b	by the total num	hber of	exemp	otions cla	imed on line	1000		
box on line 39a, 39b, or		6d. If line 38 is over \$119,975, see the works	heet on page 3	3	÷ .			42		-
39c or who	43	Taxable income. Subtract line 42 from line	41. If line 42 is	s more	than	line 41, e	enter -0	43		-
can be claimed as a	44	Tax (see page 33). Check if any tax is from: a 🔲 1	Form(s) 8814 b	E Fo	orm 49	72		-44		
dependent,	45	Alternative minimum tax (see page 36). At	tach Form 625	1	. 1			45		
<ul> <li>All others:</li> </ul>	46	Add lines 44 and 45					1 F	46		
Single or	47	Credit for child and dependent care expenses.			47		1			
Married filing	48	Credit for the elderly or the disabled. Attach		C 10	48					
separately, \$5,450	49	Education credits. Attach Form 8863	Concourse in a		49					
and the second	50	Foreign tax credit, Attach Form 1116 if requ	inad		50					
Married filing jointly or	50	Child tax credit (see page 39). Attach Form	COMPANY NO.		51					
Qualifying	20		and the second second second	00 -	52					1
widow(er), \$10,900	52	Retirement savings contributions credit. Attac		-	53	_				1
20 C 1 1	53	Credits from Form: a 8396 b 5695 c	and the second se	-	54					
Head of household.	54	Other credits from Form: a 3800 b 880			54	-		-		
\$8,000	55	Add lines 47 through 54. These are your tot					· · · · · · ·	55		-
)	56	Subtract line 55 from line 46. If line 55 is me						56		-
Other	57	Self-employment tax. Attach Schedule SE			4.1			57		-
Taxes	58	Unreported social security and Medicare tax fro	m Form; a	4137	ьE	8919		58		-
Taxes	59	Additional tax on IRAs, other qualified retirem	ent plans, etc.	Attach	Form	5329 if r	equired , .	59		-
	60	Additional taxes: a AEIC payments b	Household em	ployme	nt tax	es. Attacl	h Schedule H	60		
_	61	Add lines 56 through 60. This is your total t	tax				1. 1. 1. P.	61		
If you have a qualifying child, attach Schedule EIC.	63 64a b 65 66	2008 estimated tax payments and amount applie Earned income credit (EIC) Nontaxable combat pay election		59)	65 66			-		
	67	Amount paid with request for extension to t		541	67			-		
	68	Credits from Form: a 2439 b 4136 c	□8801 d □	4000	68			-		
	69	First-time homebuyer credit. Attach Form 5405			69					
	70	Recovery rebate credit (see worksheet on page xx		L	70			1.20		
	71	Add lines 62 through 70. These are your tot	al payments		+ 1	1 5 5	8 2 3 F	71		-
Refund	72	If line 71 is more than line 61, subtract line 6	1 from line 71.	This is	the ar	mount yo	uoverpaid	72		
Direct deposit?	73a	Amount of line 72 you want refunded to yo	u. If Form 888	8 is att	achec	I, check	here 🏲 🗌	73a		-
See page 59 and fill in 73b,	b b	Routing number	•	c Type:	Сс	hecking	Savings			
3c, and 73d,	- d	Account number			T					
or Form 8888.	74	Amount of line 72 you want applied to your 2009	estimated tax		74		1			
Amount	75	Amount you owe. Subtract line 71 from line	61. For details	s on ho		pay, see	page 60 🕨	75		
You Owe	76	Estimated tax penalty (see page 61)			76					
Third Party	Do	you want to allow another person to discuss	this return with	the IR	S (see	e page 6'	1)? 🗌 Yes.	Complete	the following.	
	Des	ignee's	Phone				Personal identif	cation		-
Designee			no. 🕨 (	)			number (PIN)			
Sign	Unc	er penalties of perjury, I declare that I have examined t	this return and ac	company	ing scl	hedules an	d statements, a	nd to the bes	t of my knowled	je and
Here	bel	ef, they are true, correct, and complete, Declaration of p	preparer (other that				Information of v	which prepare	er has any knowle	edge.
Joint return?	You	ur signature	Date	Your o	ccupa	tion		Daytime	phone number	
See page 13.								1 1		
Keep a copy or your ecords.	Spi	ouse's signature. If a joint return, both must sign.	Date	Spous	e's oc	cupation				
Paid		parer's nature		Date		Che	ck if employed	Prepare	r's SSN or PTIN	
Preparer's	Firr	n's name (or	1			1.000	EIN	1		
Use Only	YOL	rs if self-employed), Iress, and ZIP code				-	Phone no.	1 1		_
ooc only		ress, and ZIP code r								

1040	-	<ol> <li>Individual Income Tax Re the year Jan. 1–Dec. 31, 2008, or other tax year beg</li> </ol>		(99) ending		, 20		steple in this space. MB No. 1545-0074			
abel	Yo	ur first name and initial	Last name				Your social security number				
See L Instructions A In page 12.) B	If a	joint return, spouse's first name and initial	Spouse's social security number								
Jse the IRS L abel.		me address (number and street). If you have	_								
Otherwise, H lease print R			Contraction of the second		Apt. n	0.	You must enter your SSN(s) above.				
Presidential		y, town or post office, state, and ZIP code. If theck here if you, or your spouse if filing					change	ng a box below will your tax or refund			
	1	Single		-				g person), (See page			
Filing Status Check only	2 [	Married filing jointly (even if only one Married filing separately. Enter spou	se's SSN above	this o	child's nam	ne here. 🕨		t not your dependen	_		
ne box.	6a	and full name here.  Yourself. If someone can claim yourself.						dent child (see pag Boxes checked	je 14)		
Exemptions	b	Spouse		not chec				on 6a and 6b No. of children	_		
292 <b>.</b>	c	Dependents:	(2) Dependent's	(3) De	ependent's onship to	(4) vit qua	lifying Id tax	on 6c who: • lived with you .			
		(1) First name Last name	social security number		you	credit (see pa		· did not live with			
f more than four			1 1	-	_		-	you due to divorce or separation			
lependents, see				-		H	-	(see page 16) Dependents on 6c	-		
age 15.			1 1		-		-	not entered above	-		
	d	Total number of exemptions claimed						Add numbers on lines above			
	7	Wages, salaries, tips, etc. Attach Form	n(s) W-2				7				
ncome	8a	Taxable interest. Attach Schedule B if	required				8a	-	_		
ttach Form(s)		Tax-exempt interest. Do not include of							-		
V-2 here. Also ttach Forms	9a	Ordinary dividends. Attach Schedule E			i i di seco		<u>9a</u>		-		
V-2G and	b	Qualified dividends (see page 19) ,				201	10	1. · · · · · · · · · · · · · · · · · · ·			
099-R if tax vas withheld.	10 11	Taxable refunds, credits, or offsets of Alimony received	a destruction of the second states	P. COC. V. Wo		14.15	11				
	12	Business income or (loss). Attach Sche					12				
	13	Capital gain or (loss). Attach Schedule					13				
f you did not	14	Other gains or (losses). Attach Form 4	797				14		_		
et a W-2; see page 19.	15a	IRA distributions , 15a		Taxable am			15b		-		
	16a	Pensions and annuities		Taxable am	a second second second		16b 17		-		
inclose, but do ot attach, any	17	Rental real estate, royalties, partnership					18		-		
ayment. Also,	18 19	Farm income or (loss). Attach Schedul Unemployment compensation	er, , , , , ,				19				
orm 1040-V.	20a	Social security benefits _ 20a	ь	Taxable am	ount (see	page 24)	20b				
	21	Other income. List type and amount (s	see page 24)				21				
	22	Add the amounts in the far right column		100 C 100 C 100 C 100 C	ir total in	come 🕨	22		_		
Adjusted	23	Archer MSA deduction. Attach Form 8		23	_		1				
Gross	24	Certain business expenses of reservists, per		24							
ncome	-	fee-basis government officials. Attach For Health savings account deduction. Atta		25							
	25 26	Moving expenses. Attach Form 3903		26							
	27	One-half of self-employment tax. Attack		27							
	28	Self-employed SEP, SIMPLE, and qua		28							
	29	Self-employed health insurance deduc	tion (see page 26)	29			-				
	30	Penalty on early withdrawal of savings		30		-	1				
	31a	Alimony paid b Recipient's SSN >		31a		-					
	32	IRA deduction (see page 27)		32							
	33 34	Student loan interest deduction (see p Jury duty pay you gave to your emplo		34							
	35	Domestic production activities deduction		35	_						
	36	Add lines 23 through 31a and 32 through					36				
	37		our adjusted gross in				37		_		

Form 1040 (2008)										Page 2
Tax	38	Amount from line 37 (adjusted gross income	al.		-		1000	38		T
and		Check [ You were born before January				otal boxe				
Credits	398	if: Spouse was born before January								
creans								-		
		If your spouse itemizes on a separate return or you were					the second se	=		
Standard Deduction		If you claim the standard deduction and are deductin	and the second sec			10000	and the second se			-
for-	40	Itemized deductions (from Schedule A) or	Contraction of the second s		And the second s			40		-
· People who	41	Subtract line 40 from line 38		10		1. 1. 2	* * *	41		+
checked any	42	If line 38 is \$119,975 or less, multiply \$3,500 b	by the total num	hber of	exemp	otions cla	imed on line	1000		
box on line 39a, 39b, or		6d. If line 38 is over \$119,975, see the works	heet on page 3	3	÷ .			42		-
39c or who	43	Taxable income. Subtract line 42 from line	41. If line 42 is	s more	than	line 41, e	enter -0	43		-
can be claimed as a	44	Tax (see page 33). Check if any tax is from: a 🔲 1	Form(s) 8814 b	Fr Fo	orm 49	72		-44		
dependent,	45	Alternative minimum tax (see page 36). At	tach Form 625	1	. 1			45		
<ul> <li>All others:</li> </ul>	46	Add lines 44 and 45					1 F	46		
Single or	47	Credit for child and dependent care expenses.			47		1			
Married filing	48	Credit for the elderly or the disabled. Attach		C 10	48					
separately, \$5,450	49	Education credits. Attach Form 8863	Concourse in a		49					
and the second	50	Foreign tax credit, Attach Form 1116 if requ	inad		50					
Married filing jointly or	50	Child tax credit (see page 39). Attach Form	COMPANY NO.		51					
Qualifying	20		and the second second second	00 -	52					1
widow(er), \$10,900	52	Retirement savings contributions credit. Attac		-	53	_				1
20 C 1 1	53	Credits from Form: a 8396 b 5695 c		-	54					
Head of household.	54	Other credits from Form: a 3800 b 880			54	-		-		
\$8,000	55	Add lines 47 through 54. These are your tot					· · · · · · ·	55		-
)	56	Subtract line 55 from line 46. If line 55 is me						56		-
Other	57	Self-employment tax. Attach Schedule SE			4.1			57		-
Taxes	58	Unreported social security and Medicare tax fro	m Form; a	4137	ьE	8919		58		-
Taxes	59	Additional tax on IRAs, other qualified retirem	ent plans, etc.	Attach	Form	5329 if r	equired , .	59		-
	60	Additional taxes: a AEIC payments b	Household em	ployme	nt tax	es. Attacl	h Schedule H	60		
_	61	Add lines 56 through 60. This is your total t	tax				1. 1. 1. P.	61		
If you have a qualifying child, attach Schedule EIC.	63 64a b 65 66	2008 estimated tax payments and amount applie Earned income credit (EIC) Nontaxable combat pay election		59)	65 66			-		
	67	Amount paid with request for extension to t		541	67			-		
	68	Credits from Form: a 2439 b 4136 c	□8801 d □	4000	68			-		
	69	First-time homebuyer credit. Attach Form 5405			69					
	70	Recovery rebate credit (see worksheet on page xx		L	70			1.20		
	71	Add lines 62 through 70. These are your tot	al payments		+ 1	1 1 1	8 2 3 F	71		-
Refund	72	If line 71 is more than line 61, subtract line 6	1 from line 71.	This is	the ar	mount yo	uoverpaid	72		
Direct deposit?	73a	Amount of line 72 you want refunded to yo	u. If Form 888	8 is att	achec	I, check	here 🏲 🗌	73a		-
See page 59 and fill in 73b,	b b	Routing number	•	c Type:	Сс	hecking	Savings			
3c, and 73d,	- d	Account number			T					
or Form 8888.	74	Amount of line 72 you want applied to your 2009	estimated tax		74		1			
Amount	75	Amount you owe. Subtract line 71 from line	61. For details	s on ho		pay, see	page 60 🕨	75		
You Owe	76	Estimated tax penalty (see page 61)			76					
Third Party	Do	you want to allow another person to discuss	this return with	the IR	S (see	e page 6'	1)? 🗌 Yes.	Complete	the following.	
	Des	ignee's	Phone				Personal identif	cation		-
Designee			no. 🕨 (	)			number (PIN)			
Sign	Unc	er penalties of perjury, I declare that I have examined t	this return and ac	company	ing scl	hedules an	d statements, a	nd to the bes	t of my knowled	je and
Here	bel	ef, they are true, correct, and complete, Declaration of p	preparer (other that				Information of v	which prepare	er has any knowle	edge.
Joint return?	You	ur signature	Date	Your o	ccupa	tion		Daytime	phone number	
See page 13.								1 1		
Keep a copy or your ecords.	Spi	ouse's signature. If a joint return, both must sign.	Date	Spous	e's oc	cupation				
Paid		parer's nature		Date		Che	ck if employed	Prepare	r's SSN or PTIN	
Preparer's	Firr	n's name (or	1			1.000	EIN	1		
Use Only	YOL	rs if self-employed), Iress, and ZIP code				-	Phone no.	1 1		_
ooc only		ress, and ZIP code r								

Form 1040)		(Schedule B is on back	9	C.	
Department of the Tri Internal Revenue Serv	lice		Schedules A&B (Form 10		Sequence No. 07
Name(s) shown on	Form	1040	0	You	r social security number
Medical and Dental Expenses	1 2 3 4	Caution. Do not include expenses reimbursed or paid by others.         Medical and dental expenses (see page A-1)         Enter amount from Form 1040, line 38         2         Multiply line 2 by 7.5% (.075)         Subtract line 3 from line 1. If line 3 is more than line 1, etc.	1 3 enter -0-,	4	6
Taxes You Paid	5 6	State and local income taxes	5		
(See page A-2.)	7 8	Personal property taxes	7	-	
	9	Add lines 5 through 8	8	. 9	
Interest You Paid (See page A-5.)	10 11	Home mortgage interest and points reported to you on Form 1098. Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address	10		
Note. Personal interest is	12	Points not reported to you on Form 1098. See page A-6 for special rules	11		
not deductible.	13 14	Qualified mortgage insurance premiums (See page A-7) . Investment interest. Attach Form 4952 if required. (See page A-7.)	13		
Citta ta	15	Add lines 10 through 14		. 15	
Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16	-	
gift and got a benefit for it,	17 18 19	Other than by cash or check. If any gift of \$250 or more, see page A-8. You <b>must</b> attach Form 8283 if over \$500 Carryover from prior year Add lines 16 through 18	17 18		
Casualty and	20	Casualty or theft loss(es). Attach Form 4684. (See page		20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ► Tax preparation fees.	21		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	24 25 26 27	Add lines 21 through 23 Enter amount from Form 1040, line 38 25 Multiply line 25 by 2% (.02) Subtract line 26 from line 24. If line 26 is more than line	24 26	. 27	
Other Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ►			
Itemized Deductions	29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if ma No. Your deduction is not limited. Add the amounts in for lines 4 through 28. Also, enter this amount on Yes. Your deduction may be limited. See page A-10 for If you elect to itemize deductions even though they are less than your stand	the far right column Form 1040, line 40. the amount to enter.	_	

Name(s) shown on F	orm 1040. Do not enter name and social security number if shown on other side.	Your social sec	urity numb	be
	Schedule B—Interest and Ordinary Dividends	Attao	hment ence No.	0
-			ount	-
Part I Interest	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►	0		
See page B-1		N 10		_
and the nstructions for		12	-	-
Form 1040,		3	-	-
ine 8a.)		1		_
		-		
Note. If you received a Form 1099-INT, Form				_
1099-OID, or substitute		-	-	
statement from a brokerage firm,		Y		_
ist the firm's name as the		1		-
payer and enter		1		_
the total interest shown on that	2 Add the amounts on line 1	2		_
form.	3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3		
	4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►	4		
	Note. If line 4 is over \$1,500, you must complete Part III.	Am	ount	
Davit II	5 List name of payer >			
Part II				_
Ordinary	ubrinduenahnnannannannahnannannannannan	\$1,500, you must complete Part III. Amount	-	_
Dividends				-
See page B-1				_
and the instructions for		2		-
Form 1040.				_
ine 9a.)		1		_
		1		
Note. If you received a Form		5		
1099-DIV or		-		_
substitute statement from		-		
a brokerage firm.				_
ist the firm's name as the		1		-
payer and enter		-		-
the ordinary				_
dividends shown on that form.				_
				_
	6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . >	6	1	
	Note. If line 6 is over \$1,500, you must complete Part III.	0. 190 0	1 1	-
Part III	You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividend a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a		Yes N	No
Foreign	7a At any time during 2008, did you have an interest in or a signature or other authority of	over a financial	1.00	
Accounts	account in a foreign country, such as a bank account, securities account, or other fina			
and Trusts	See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.			
See	b If "Yes," enter the name of the foreign country			
page B-2.)	8 During 2008, did you receive a distribution from, or were you the grantor of, or the foreign trust? If "Yes," you may have to file Form 3520. See page B-2	ransteror to, a		
	and the second s			

Form 1040)		(Schedule B is on back	k)	Ċ.	2008
Department of the Tri Internal Revenue Serv	lice		Schedules A&B (Form 10	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Sequence No. 07
Vame(s) shown on	Form	1040	. U	Yo	ur social security number
Medical and Dental Expenses	1 2 3 4	Caution. Do not include expenses reimbursed or paid by others.         Medical and dental expenses (see page A-1)         Enter amount from Form 1040, line 38   2           Multiply line 2 by 7.5% (.075)         Subtract line 3 from line 1. If line 3 is more than line 1,	1 3 enter -0-,	4	в
Taxes You	5	State and local income taxes,	5	-	
Paid	67	Real estate taxes (see page A-5)	6	-	
See bage A-2.)	8	Other taxes. List type and amount			
	9	Add lines 5 through 8	8	. 9	
nterest	10	Home mortgage interest and points reported to you on Form 1098	10	. 9	
You Paid See bage A-5.)	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address $\blacktriangleright$			
Note.			11		
Personal nterest is	12	Points not reported to you on Form 1098. See page A-6	a		
not	127	for special rules	12	-	
deductible.	13 14	Qualified mortgage insurance premiums (See page A-7) . Investment interest. Attach Form 4952 if required. (See page A-7.)	14		
	15	Add lines 10 through 14		. 15	
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16		
f you made a gift and got a	17	Other than by cash or check. If any gift of \$250 or more,	17		
penefit for it,	18	see page A-8. You must attach Form 8283 if over \$500 Carryover from prior year	18	-	
see page A-8.	19	Add lines 16 through 18		. 19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page	A-9.)	. 20	
Job Expenses and Certain	21	Unreimbursed employee expenses-job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ			
Miscellaneous Deductions	22	if required. (See page A-9.)  Tax preparation fees.	21	- 11	
See	23	Other expenses—investment, safe deposit box, etc. List			
bage A-9.)		type and amount ►			
		Add fines 01 alternation	23	-	
	24 25	Add lines 21 through 23	24		
	26	Multiply line 25 by 2% (.02)	26		
Other	27	Subtract line 26 from line 24. If line 26 is more than line		. 27	
otner Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ►		28	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if m Double of the second s	Form 1040, line 40.	_	

Name(s) shown on I	form 1040. Do not enter name and social security number if shown on other side.	Your social secu	urity number
	Schedule B—Interest and Ordinary Dividends	Attac Sequ	hment ence No. 0
Part I Interest	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►	Amo	ount
(See page B-1 and the instructions for Form 1040, line 8a.)		20	
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	<ul> <li>2 Add the amounts on line 1 ,</li></ul>	2 3 4 Amo	ount
2334	5 List name of payer >	Amo	Junt
Part II Ordinary Dividends (See page B-1 and the instructions for Form 1040, line 9a.)			
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.		5	
	6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ► Note. If line 6 is over \$1,500, you must complete Part III.	6	
Part III Foreign Accounts and Trusts (See page B-2.)	<ul> <li>You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividen a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a</li> <li>7a At any time during 2008, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fina See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.</li> <li>b If "Yes," enter the name of the foreign country ▶</li> <li>8 During 2008, did you receive a distribution from, or were you the grantor of, or 1 foreign trust? If "Yes," you may have to file Form 3520. See page B-2</li> </ul>	a foreign trust. over a financial ancial account?	Yes No

Depart	HEDULE C-EZ rm 1040) tritent of the Treasury al Revenue Service (99)	Net Profit From Business (Sole Proprietorship)           ▶ Partnerships, joint ventures, etc., generally must file Form 1065           ▶ Attach to Form 1040, 1040NR, or 1041.           ▶ See instructions of	n back.		20 Attachme Sequenc	e No. 09A
Name	e of proprietor		Soc	al secu	rity numbe	r (SSN)
Par	rt I General In	formation				
		14. 7.	1	1	à.	
Sch Inst Sch	May Use edule C-EZ ead of edule C y If You:	<ul> <li>less.</li> <li>Use the cash method of accounting.</li> <li>Did not have an inventory at any time during the year.</li> <li>Did not have a net loss from your business.</li> <li>Had only one business as either a sole proprietor, qualified joint</li> </ul>	d no emplo not require preciation a business. Schedule ( to find ou not deduct siness use o not have p ssive activit siness.	ed to fil nd Am See the , line t if you expen of your rior yea	e Form 45 ortization, a instruction (3, on page must file, ses for home, ar unallowe	6 <b>2,</b> for ons e
A	Principal business or	profession, including product or service	В	Enter coo	le from page	s C-8, 9, & 10
-	a cruide consector		- d			
С	Business name. If no	separate business name, leave blank.	D	Employ	er ID numbe	er (EIN), if an
E	Business address (ind	cluding suite or room no.). Address not required if same as on page 1 of you	ir tax return			
	City, town or post off	fice, state, and ZIP code	_			
Par	rt II Figure You	ur Net Profit				
1	the box if: • This income was form was checked,	er of a qualified joint venture reporting only rental real estate income	that	1	0.0	
2	Total expenses (s	ee instructions on page 2). If more than \$5,000, you must use Sched	dule C	2		
	both Form 1040, lin	ct line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. E ne 12, and Schedule SE, line 2, or on Form 1040NR, line 13. (If you o do not report the amount from line 3 on Schedule SE, line 2.) Esta rm 1041 line 3.	hecked			
3		rm 1041, line 3		3	nenses	on line 2
		n on Your Vehicle Complete this part only if you are claiming	car or tr	UN CA	Penses (	on mie 2.
		on on Your Vehicle. Complete this part only if you are claiming	car or tru			
	rt III Informatio	e your vehicle in service for business purposes? (month, day, year)			l	
Par	When did you plac		•!			
Par 4	When did you plac	e your vehicle in service for business purposes? (month, day, year) i	niles you	used y	our vehic	le for:
Par 4 5	When did you plac Of the total numbe Business	e your vehicle in service for business purposes? (month, day, year) I r of miles you drove your vehicle during 2008, enter the number of r	/ niles you Other	used y	our vehic	le for:
Par 4 5 a	When did you plac Of the total numbe Business	e your vehicle in service for business purposes? (month, day, year) in In of miles you drove your vehicle during 2008, enter the number of r b Commuting (see instructions)	niles you Other	used y	our vehic	s 🗌 No
<b>Par</b> 4 5 6 7	When did you plac Of the total numbe Business Was your vehicle a Do you (or your sp	e your vehicle in service for business purposes? (month, day, year) in r of miles you drove your vehicle during 2008, enter the number of r b Commuting (see instructions) c wailable for personal use during off-duty hours?	niles you	used y	rour vehic . 🗆 Ye . 🗌 Ye	s 🗌 No

Schedule C-EZ (Form 1040) 2008

## Instructions

A

Before you begin, see General Instructions in the 2008 Instructions for Schedule C.

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

### Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

#### Line B

Enter the six-digit code that identifies your principal business or professional activity. See pages C-8 through C-10 of the instructions for Schedule C for the list of codes.

### Line D

You need an employer identification number (EIN) only if you had a qualified retirement plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and firearms tax return. If you need an EIN, see the Instructions for Form SS-4. If you do not have an EIN, leave line D blank. Do not enter your SSN.

#### Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

#### Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

## Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages G-4 through C-8. You may use the optional worksheet below to record your expenses. Enter on lines **b** through **f** the type and amount of expenses not included on line **a**.

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

### Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax. returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1973 and is shown below.

Recordkeeping	14		4	2	4	14	4	÷.,	ф.	. 45 min.
Learning about the law										
or the form	+				1.	2			1	. 4 min.
Preparing the form.	+		1		1					. 35 min.
Copying, assembling, and sending the form t	o ti	ne	IRS	5.		į,	Ĵ,			, 20 min.

2	Deductible business meals and entertainment (see page C-6)	а	_
0		b	_
c		c	
d		d	
e		е	-
f		f	
g	Total. Add lines a through f. Enter here and on line 2	g	-

(For Depart	HEDULE D rm 1040). Iment of the Treasury al Revenue Service (99) (s) shown on return		Capital ( 1040 or Form 1040N Schedule D-1 to list		ructions for Sched			200 Attachment Sequence No social security	
Par	rt I Short-Ter	m Capital Gair	ns and Losses-	Assets Held	One Year or I	Less			_
	(a) Description (Example: 100 s		(b) Date acquired	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of	(e) Cost or other (see page D-7	7 of	(1) Gain or Subtract (e) f	
1	And the second second	10100-204	(Mo., day, yr.)		the instructions)	the instructio	ns)		
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2	Enter your short- line 2							· · · · · ·	
3	Total short-term : column (d)	sales price amo	unts. Add lines 1 a			1			
5		ain or (loss) from					5		1
5 6 7	Net short-term gi Schedule(s) K-1 Short-term capital Carryover Worksl Net short-term ca	loss carryover. I neet on page D-	Enter the amount, 7 of the instruction	if any, from lin	ne 10 of your Ca	pital Loss	5 6 7	(	
6	Schedule(s) K-1 Short-term capital Carryover Works Net short-term ca	loss carryover. I heet on page D- apital gain or (lo m Capital Gain	Enter the amount, 7 of the instruction ss). Combine line s and Losses	if any, from linns	ne 10 of your Ca n column (f) More Than Or (d) Sales price	pital Loss ne Year	6 7	( (f) Gain or	lloss)
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6 7 Par 8 9	Schedule(s) K-1 Short-term capital Carryover Worksl Net short-term ca till Long-Term (a) Description (Example: 100 e (Example: 100 e Total long-term s column (d)	loss carryover. I heet on page D- apital gain or (lo m Capital Gain of property th. XYZ Co.) erm totals, if a ales price amou	Enter the amount, 7 of the instruction s and Losses— (b) Date acquired (Moday, yr.)	if any, from lins is 1 through 6 i Assets Held (e) Date sold (Mo., day, yr.) le D-1, 9 and 9 in 10 rms 2439 and	ne 10 of your Ca n column (f) . More Than Or (d) Sales price (see page D-7 of the instructions)	erm gain or	6 7		
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Pa	rt III	Summary			
16	Comb	ine lines 7 and 15 and enter the result.	16		
	go • A lo • Zer	16 is: ain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then to line 17 below. Des, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. o, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, 14. Then go to line 22.		8	
17	Ve Ye	ues 15 and 16 <b>both</b> gains? es. Go to line 18. o. Skip lines 18 through 21, and go to line 22.			
18		the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the ctions	18		_
19		the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on D-9 of the instructions	19		
20	Ye the	es 18 and 19 both zero or blank? s. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete a Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for rm 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.			
	Sc	D. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the the the thread of the instructions. Do not complete lines 21 and below.			
21	If line of:	16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller	_		
		loss on line 16 or 000), or if married filing separately, (\$1,500)	21	(	
	Note.	When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Ye the	u have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? s. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete e Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for rm 1040 (or in the Instructions for Form 1040NR).			
	□ No	b. Complete the rest of Form 1040 or Form 1040NR.			
			Sched	lule D (Form	1040) :

Departr	m 1040) ment of the Treasury Revenue Service (99)	(F	From S co	plemental   rental real estate rporations, estate 040NR, or Form 1041.	e, royaltie es, trusts	es, partn , REMIC:	erships,	1040).		20 Attachm Sequence	08	13
	(s) shown on return						0	Y	-	cial sect	_	
Par	fil Income or	Loss From Renta	al Re	al Estate and Roy	alties N	lote. If you	are in the business	of rent	ina ne	; ersonal	j	V. Use
_		or C-EZ (see page I				farm rental	income or loss from	Form	4835	on pag		
1	List the type and I	location of each re	ntal	real estate prope	rty:		each rental real esta				Yes	No
A						Use	ed on line 1, did you it during the tax yes poses for more than	ar for p	erson	al		
в						• 1	4 days or 0% of the total day	100			1.1	
С						f and	air rental value?	a rem	eu ai			
_			-	1.0	De	operties	e page E-3)	-		C	-	
Inco	me:		1	A	1	B	C	-	(Add	Tota		nd C.)
3	Rents received.	Cox a sell	3		12	5	1	-	3	102.0.3	CALCULAR DE LA CALCOLAR DE LA CALCOL	
4	Royalties received.		4	100			1		4			-
	enses:			1.1.1	1					-		-
	Advertising	1	5									
6	Auto and travel (s		6			1						
7	Cleaning and mai		7									
8	Commissions .	The second se	8			10						
9	Insurance		9	-								
	Legal and other p	professional fees	10									
11	Management fees	The second se	11		-	-		-				
12	Mortgage interest etc. (see page E-4		12						12	_		-
13	Other interest ,		13					_				
	Repairs		14									
15	Supplies		15		-	1						
16	Taxes		16		-							
17	Utilities		17		-	-		-				
18	Other (list) ▶		110	-	-							
			18		-		+ +					
			10				-	-				
			1.1		-	-		-				
19	Add lines 5 through	gh 18	19						19	_		_
20	Depreciation expe (see page E-5) .		20				1		20			
21	Total expenses. Ac		21	-								
22	Income or (loss)	from rental real										
	estate or roya	alty properties.										
	Subtract line 21 f											
	(loss), see page I	E-5 to find out if	00									
	you must file Forr	A Constraint Stational According to the	22		-			-				
23	Deductible rental Caution. Your re											
	loss on line 22 ma	y be limited. See										
	page E-5 to find											
	file Form 8582 professionals mu		φ.									
	43 on page 2 .		23	(	)(		)(	)				
24		itive amounts show	vn or	line 22. Do not in	nclude an	y losses			24	_		
		losses from line 22							25 (			)
		state and royalty in										
		nd line 40 on page										
	line 17, or Form 10	40NR, line 18. Othe	rwise	, include this amou	nt in the t	otal on lin	e 41 on page 2.		26		_	

		m 1040) 2008	- Anna - Const	1			Attachr	nent Sequence				Page
Name	e(s) shown	on return. Do not enter	r name and soci	al security ni	Imber if show	n on other side.		C	Your	social	security i	number
-		e IRS compares a										
Par	rt II	Income or Los which any amount										stivity fo
27	loss fron	reporting any loss n n a passive activity nswered "Yes," se	(if that loss w	as not repo	orted on For	m 8582), or unr	limitations, a eimbursed par	prior year una thership exp	allowed enses'	d ? 🗆	Yes	
28			a) Name			(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Emp identific num	cation	Q	(e) Ch any am not al	ount is
A					-0	1			-			]
в				-	P = O	· · · · · · · · · · · · · · · · · · ·	<u> </u>	- V.		_		]
C					£ ~~			g	-	-	-	1
D		Passive Income	and Loss	1.1	r –	N	onpassive In	come and	Loss	-	-	
-	15.000	sive loss allowed	(g) Passiv	e income	(h) No	onpassive loss	Contract of the local division of the local	on 179 expense		(i) Nor	passive i	ncome
-	(attach For	m 8582 if required)	from Sche	edule K-1	from	Schedule K-1		n from Form 45		from	Schedul	e K-1
A	-		-	- 15	A. 81		1			_		-
B					1.0							-
C D	-	1.1	-		-					-		-
_	Totals						-					-
242	Totals			_						-		
30	Add col	umns (g) and (j) of	f line 29a .				4.4.4.3	12 X 3	30			1
31	Add col	umns (f), (h), and	(i) of line 29b						31	(		1
		artnership and S						Enter the				
	rt III	ere and include in Income or Los						A . A . A .	32			1
÷		income of 200	S TTOM ES								mployer	_
33												
				(a) Na	ime				-		ation num	ber
A				(a) Na	me							ber
					ume	T				identifica	ation num	ber
	0.24		e Income a	nd Loss		-1		passive Inc	ome	and L	oss	
в		Passiv ve deduction or loss al ch Form 8582 if require	llowed	nd Loss (d)	Passive incor n Schedule F		Non (e) Deduction from Sched	n or loss	ome	and L	ation num	rom
A		ve deduction or loss al	llowed	nd Loss (d)	Passive incor		(e) Deduction	n or loss	ome	and L	oss income fr	rom
A	(attac	ve deduction or loss al	llowed	nd Loss (d)	Passive incor		(e) Deduction	n or loss	ome	and L	oss income fr	rom
A B 34a	(attac	ve deduction or loss al	llowed	nd Loss (d)	Passive incor		(e) Deduction	n or loss	ome	and L	oss income fr	rom
A B 34a b	(attac Totals Totals	ve deduction or loss al ch <b>Form 8582</b> if require	llowed ed)	nd Loss (d) fror	Passive incor		(e) Deduction	n or loss	ome	and L	oss income fr	rom
A B 34a b 35	Totals Totals Add col	ve deduction or loss al	fline 34a .	nd Loss (d) fro	Passive incor		(e) Deduction	n or loss	come (	and L	oss income fr	rom
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SCHED			Rel Parts				OMB No.	1545-0074
(Form 1		S	elf-Emplo	ymen	t Tax		20	80
	iue Service (99)	Attach to Form 104			for Schedule	SE (Form 1040).	Attachme Sequenc	
Name of p	erson with self-e	mployment income (as show	n on Form 1040	))		y number of perso ployment income		
Who N	lust File Sc	hedule SE			- 6	9	-	
	file Schedule S		and the state of the	de la		Mars And Ober		Bur Ares
		from self-employment from \$400 or more, <b>or</b>	n other than c	hurch ei	nployee incor	ne (line 4 of Shor	t Schedule SE c	or line 4c of
		oyee income of \$108.28 o church employee income (			services you	performed as a	minister or a m	ember of a
		loss or a small amount of	Charles - The states	C	ovment, it ma	v be to your ben	efit to file Scheo	lule SE and
		nod" in Part II of Long Sci						
		elf-employment income w						
		Form 4361 and received 1 61" on Form 1040, line 57		of to be	taxed on thos	e earnings, do no	t file Schedule S	E. Instead,
-								
		Schedule SE or Mi only if you must file Sche					chaug	
Note. Us	e this nowchart	uniy ii you must me Sch	BUDIE SE. II UN	SUIG, SE	e who woust r	lie Schedule SE,	above.	
		Die	l you receive wag	es or tips	in 2008?	1		
						-		
		No	-			Yes		
Are you a	minister, member	of a religious order, or Christian		Suc		contract pro- stable		1
on earnin		ived IRS approval not to be taxed es, but you owe self-employment	Yes	orr		wages and tips subje (tier 1) tax <b>plus</b> your r e than \$102,000?		Yes
		No	-	_		No		-
<u></u>		¥	- II.	-	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	*		i e di
	sing one of the opt (see page SE-4)?	ional methods to figure your net	Yes			ubject to social secu ort to your employer?		Yes
		No		-		No		
	eceive church emp 108.28 or more?	loyee income reported on Form	Yes +	No Did Sec	you report any w urity and Medicar	ages on Form 8919, e Tax on Wages?	Uncollected Social	Yes
		No	1.1					+
T	You may use Sho	rt Schedule SE below		•	You mu	st use Long Schedu	le SE on page 2	
	C - 55 5 10 10 10		0.000.000.00	100		TROL AND A		
	Charles and	edule SE. Caution. Rea		- 1. <b>-</b>			5	
		loss) from Schedule F, lin e A					1	
		rom Schedule C, line 31;						
		er than farming); and Sche ligious orders, see page S						
		r income to report					2	
3 Con	nbine lines 1 an	d2					3	_
		n self-employment. Mult			and the second sec		4	
		edule; you do not owe se tax. If the amount on line	a second and the second second	tax .		<b>-</b>	*	
• \$		multiply line 4 by 15.3%		ne result	here and on			
		000, multiply line 4 by 2.9				result.		
6 Dec	luction for one	and on Form 1040, line -half of self-employmen	t tax. Multiply	line 5 b	ý	*****	5	
	(.5). Enter the	result here and on Form	1040, line 27		6			

	1 1		Social security number of person with self-employment income	hown on Form 1040)	n with self-employment income (as s	persor	Vame
		6	0		Long Schedule SE	n B—	Sect
_	_	-			If-Employment Tax	Se	Par
			employee income, skip lines 1 th ter or a member of a religious ord			go to	tc an
			Science practitioner and you filed check here and continue with Par				
		1	rtnerships, Schedule K-1 (Form ptional method (see page SE-4)	, line 36, and farm par a if you use the farm of	n profit or (loss) from Schedule F ox 14, code A. Note. Skip this lin	et farm 165), bi	1
		2	), box 9, code J1. Ministers and to report on this line. See page in nonfarm optional method (see	dule K-1 (Form 1065-B -1 for types of income p this line if you use th	it or (loss) from Schedule C, line 31 a A (other than farming); and Sche s of religious orders, see page SE other income to report, <b>Note.</b> Ski -4)	code embers -3 for ge SE	
-		3	**********		e lines 1 and 2	ombine	3
-		4a	erwise, enter amount from line 3	y 92.35% (.9235). Othe	is more than zero, multiply line 3 t	ine 3 i	4a
-	2	4b	of lines 15 and 17 here	ethods, enter the total	ect one or both of the optional m	you ele	b
	>	4c	and continue.	oyee income, enter -0-	a lines 4a and 4b. If less than \$400 an \$400 and you had <b>church emp</b>	ess tha	
			5a		ur church employee income from ition of church employee income	defini	
-		5b 6		than \$100, enter -0-	line 5a by 92.35% (.9235). If less	uitiply	D
-		D	· · · · · · · · · · · · · · · · · ·		nings from self-employment. Ac		
0 0	102,000	7	tax for 2008	oad retirement (tier 1)	m amount of combined wages ar ne 6.2% portion of the 7.65% rail	k or th	
			00 or	pensation. If \$102,00	cial security wages and tips (total d railroad retirement (tier 1) cor kip lines 8b through 10, and go to	-2) an	
				ax (from Form 4137, line	ted tips subject to social security t	report	b
				Contraction of the second second second second	subject to social security tax (from	-	
-		8d			s 8a, 8b, and 8c		
-+		9 10			t line 8d from line 7. If zero or les		
		11			the smaller of line 6 or line 9 by		
-		12	Comm 4040 Res 57	· · · · · · · · · · · ·	line 6 by 2.9% (.029)	ultiply	11 12
		12	2 by	ent tax. Multiply line 1	on for one-half of self-employm ). Enter the result here and on Fo	ducti	13
	_	_			tional Methods To Figure N		-
	1.000		ross farm income' was not more	thod only if (a) your g	the state of the second state of the second state of the	ptiona	Farm
20 0	1,600	14			m income for optional methods		
1		1.1	less than zero) or \$1,600. Also	oss farm income' (not	e smaller of: two-thirds (%) of gr	ter the	15
-	5	15	a set of the set of th		this amount on line 4b above .		
			ur net nonfarm profits <sup>a</sup> were less ne, <sup>4</sup> and (b) you had net earnings	ir gross nonfarm incom	ind also less than 72.189% of you	,733 a	han
					oloyment of at least \$400 in 2 of	1.1.1	
		16			may use this method no more the		
		17	ot less than zero) or the amount	ss nonfarm income <sup>4</sup> (no	t line 15 from line 14	ter the	17
; and	100 m		: Sch. C-EZ, line 3: Sch. K-1 (Form 10	and the second se	line 11, and Sch. K-1 (Form 1065),		From
and S	box 14, code C; and	5), box	Sch. C-EZ, line 1; Sch. K-1 (Form 106 box 9, code J2.	<sup>4</sup> From Sch. C, line 7; : K-1 (Form 1065-B) b	line 36, and Sch. K-1 (Form 1065), A	ch. F. I	

Corrent Department	tment of the Treasury at Revenue Service (99)		► A	(Indivi ttach to For	dual, Esta m 1040, 10	te, or Trust) 40NR, 1041, instructions.				A	2008 Attachment Sequence No. 19
Vam				1	O	÷	Identify	ing number	as show	n on pa	age 1 of your tax return
	a separate Form 111 one box on each Fo Passive category i General category i	rm 1116. Re ncome		nts in U.S. d on 901(j) inc	ollars exception	ot where spec	ified in Part				
EB	lesident of (name of	country)	-		$e_{J_1}$	<u> </u>		_			
Note	e: If you paid taxes	to only one									f you paid taxes to
	e than one foreign rt I Taxable Ind		100000	-						_	Above)
					a should be and then it is that	oreign Count	a low to a set the set of			1	Total
g	Enter the name o	f the foreig	n country or	u.s.	Α		в	С	e	(Ad	d cols. A, B, and C.)
	possession .			. F 🔚		_		-	_	1000	
1a	Gross income fr	Contraction of the local sectors of the local secto									
	shown above and o page 14 of the ins										
	1.9	CALCE STORE									
									_	1a	
b	Check if line 1a is a services as an compensation from or more, and you to determine its so	employee n all source used an all	, your tota is \$250,00 ternative basi	al O s							
	uctions and losses	Caution: Se	e pages 14 ar	nd 15							
	Expenses definite line 1a (attach stat				_	-					
3	Pro rata share of o related:										
а	Certain itemized deduction (see ins	tructions) .									
	Other deductions Add lines 3a and 3					-					
	Gross foreign sour										
	Gross income from								_		
f	Divide line 3d by I	and the second se	Charles - and a strategy -			-			_		
g									-		
4	Pro rata share of int Home mortgage										
	page 14 of the ins								_		
	Other interest exp	ense , ,		8.8	_	_					
5 6	Losses from foreig Add lines 2, 3g, 4a	and the second se	* * * *		_	-			-	6	
7	Subtract line 6 fro			t here and	on line 14.	page 2 .				7	
	rt II Foreign Ta						ons)				
	Credit is claimed for taxes	1			Fore	eign taxes paid	or accrued				
Ę	(you must check one) (h) Paid		In foreign		1.0			In U.S. o		-	ALT THE REAL PROPERTY.
Country	(i) Accrued (i) Date paid	1	(I) Rents		(n) Other foreign taxes paid or		(p) Rents	1	(r) O foreign paid	taxes	(s) Total foreign taxes paid or accrued (add cols.
	or accrued	(k) Dividends	and royalties	(m) Interest	accrued	(o) Dividends	and royalties	(q) Interest	accn		(o) through (r))
A				-					_		
BC							-	-			
8	Add lines A through	h C, colum	n (s). Enter th	e total here	and on lin	e 9, page 2		1		8	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
-	Paperwork Reduction						Cat. No. 11	MOLL			Form 1116 (2008)

Pa	rt III Figuring the Credit		
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	
10	Carryback or carryover (attach detailed computation).	10	
11	Add lines 9 and 10	100	0,
12	Reduction in foreign taxes (see pages 16 and 17 of the instructions)	12	90
13	Subtract line 12 from line 11. This is the total amount of foreign tag	xes available for credit (see	13
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 17 of the instructions) .	14	
15	Adjustments to line 14 (see pages 17 and 18 of the instructions) .		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.).	16	
17	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 38. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the lower rates on qualified divide page 18 of the instructions.	17 ends or capital gains, see	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"		18
19	Individuals: Enter the amount from Form 1040, line 44, minus any amou and any mortgage interest credit (from Form 8396, line 13), residential er (from Form 5695, line 20), and District of Columbia first-time homebuyer 7). If you are a nonresident alien, enter the amount from Form 1040NF from line 44 and any mortgage interest credit (from Form 8396, line 13 property credit (from Form 5695, line 20), and District of Columbia first- Form 8859, line 7).	nergy efficient property credit r credit (from Form 8859, line 8, line 41, minus any amount 1), residential energy efficient	
	Estates and trusts: Enter the amount from Form 1041, Schedule G, 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category e (lump-sur of the instructions.		19
20	AND A LOC AND A REAL AND A		20
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you at 26 and enter this amount on line 27. Otherwise, complete the appropria page 20 of the instructions)	re filing, skip lines 22 through ate line in Part IV (see	21
Pa	rt IV Summary of Credits From Separate Parts III (see pa		
22	Credit for taxes on passive category income	22	a second a
23	Credit for taxes on general category income	23	
24	Credit for taxes on certain income re-sourced by treaty	24	
25	Credit for taxes on lump-sum distributions	25	
26	Add lines 22 through 25		26
27	Enter the smaller of line 19 or line 26		27
28	Reduction of credit for international boycott operations. See instruction on page 16		28
29	Subtract line 28 from line 27. This is your foreign tax credit. Enter here Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T		29
			Form <b>1116</b>

	2106-EZ	Unreimbursed	Employee B	lusin	ess	Expe	ense	s		20	08	
Interna	I Revenue Service (99)	► Attack	h to Form 1040 or	1.24.25	AC2 12 13	1.1				Sequence N	-	A
Your	name		Occi	ipation in	which y	ou incu	red axp	enses	Social	security nun	nber	
<ul> <li>Yc</li> <li>for y</li> <li>Yc</li> <li>not i</li> <li>If y</li> <li>Caut</li> </ul>	bu are an employee of mon and accepted in your business. An exi- bu do not get reimburse considered reimburse you are claiming vehi- tion: You can use the si-	Only if All of the Following deducting ordinary and nece 1 your field of trade, busines bense does not have to be resed by your employer for an ements for this purpose). Icle expense, you are using tandard mileage rate for 2008 or rvice, or (b) you leased the vehicle	assary expenses a s, or profession, r required to be co ny expenses (amount the standard miles nly if: (a) you owne	A neces insidere unts yo age rate d the ve	ssary e ed nece ur emp e for 20 hicle an	xpens essary loyer i 008. d used	e is or nclude I the st	ne that ed in b andard	is help ox 1 of <i>mileage</i>	oful and ap your Form a rate for the	opropio W-2 e first	are yea
Par	rt I Figure You	r Expenses	.1/	1	$\mathcal{F}$							
			11	÷.	-	-	_	1	1			2
1	Vehicle expense usin	g the standard mileage rate.	Somplete Part II ar	nd than	go to I	ine 1a	below					
а	Multiply business mil	es driven before July 1, 2008,	by 50.5¢ (.505)	1a			1	-				
		es driven after June 30, 2008		1.1	-							
D	multiply business mil	es driven after June 30, 2008	, by 58.5¢ (.565) .	1.10				-1				
¢	Add lines 1a and 1b	********	111111	• •	2.2	2.2	÷.,	1	c		-	-
2	Parking fees, tolls, a travel or commuting	nd transportation, including t to and from work	rain, bus, etc., tha	at did n	ot invol	lve ove	ernight		2			
3		e away from home overnigh Is and entertainment .	t, including lodgin	ig, airpl	ane, ca	ar rent	al, etc		3			
4	Business expenses entertainment	not included on lines 1c	through 3. Do	not	include	mea	ls and		4		_	_
5	Department of Trans	inment expenses: \$ sportation (DOT) hours of se ne on business by 80% (.80)	rvice limits: Multip	ly mea	l exper	ises in	curred	i	5			_
6	21 (or on Schedule local government of	d lines 1c through 5. Enter A (Form 1040NR, line 9)). fficials, qualified performing special rules on where to en	(Armed Forces real artists, and individ	servists duals v	, fee-b ith dis	asis s abilitie	tate or s: See		6			
Par	t II Informatio	n on Your Vehicle. Comp	lete this part or	nly if y	ou are	claim	ning v			ise on lin	e 1.	
7	When did you place	your vehicle in service for b	nusiness use? (mr	onth de	v vea			9		2		
8		of miles you drove your veh										
	a Business	b Commutin	g (see instruction	s)			3	c Oth	ər			-
9	Was your vehicle av	ailable for personal use duri	ng off-duty hours	7	÷ •	e e				C Yes		No
10	Do you (or your spo	use) have another vehicle av	vailable for persor	nal use'	i					Ves		No
11a	Do you have eviden	ce to support your deductio	n?				8.8			🗆 Yes		No
		ence written?,								🗆 Yes	Π	No

Depar	timent of the Treasury	► A	ttach to Form 1040 or F		- 1		2000 Attachment	3
Intern	al Revenue Service (99) e(s) shown on return		See separate instru	actions.	0		Sequence No.	_
					APTE -			_
Pa		organizations Who Pr			this p	ari.		
1	(a) Care provider's name	(number, street, ;	(b) Address apt. no., city, state, and ZIP (	code) (SS	fying nur V or EIN)		<ul> <li>Amount paid ee instructions</li> </ul>	
-								
					11	-		_
			<b>C</b>		~			
	E	Did you receive	7 No		ly Part	Il below.		
	depe	ndent care benefits?	Yes	Complete Pa	rt III or	the back n	ext.	
		ovided in your home, you	n may owe employment	taxes. See the instruc	tions fo	or Form 1040	), line 61, or	For
	ONR, line 56.	ild and Dependent C	are Expenses		-	-		_
	Information about yo	ur qualifying person(s).	THE R. LEWIS CO., LANSING MICH.	two qualifying perso	ns, see	the state of the s	and the second se	
	(a First	a) Qualifying person's name	Last	(b) Qualifying person's security number	social	incurred and	ed expenses y paid in 2008 fi ted in column	or the
-		-		0 P				
						-		
_								
4 5 6 7	line 35	two or more persons. If y	vou completed Part III,	000 for one qualifying enter the amount from		-		
4 5 6 7	line 35 Enter your earned in If married filing jointly or was disabled, see Enter the smallest of Enter the amount fro 1040NR, line 36 Enter on line 8 the de If line 7 is: But no	two or more persons. If y icome. See instructions y, enter your spouse's e the instructions); all oth f line 3, 4, or 5 com Form 1040, line 38, ecimal amount shown be t Decimal	arned income (if your ners, enter the amount or Form <u>7</u> elow that applies to the If line 7 is: But r	enter the amount from spouse was a studen from line 4 e amount on line 7 not Decimal	3			
4 5 6 7	line 35 Enter your earned in If married filing jointly or was disabled, see Enter the smallest of Enter the amount fro 1040NR, line 36 Enter on line 8 the de If line 7 is:	two or more persons. If y icome. See instructions y, enter your spouse's e the instructions); all oth f line 3, 4, or 5 f	arned income (if your ners, enter the amount or Form	enter the amount from spouse was a studen from line 4 e amount on line 7 not Decimal amount is	3 4 5			
4 5 6 7	line 35 Enter your earned in If married filing jointly or was disabled, see Enter the smallest of Enter the amount fro 1040NR, line 36 Enter on line 8 the do If line 7 is: Over But no over \$0-15,000 15,000-17,000	two or more persons. If y icome. See instructions y, enter your spouse's e the instructions); all otf f line 3, 4, or 5 f line 3, 4, or 5 f line 3, 4, or 5 m Form 1040, line 38, ecimal amount shown be t Decimal amount is .35 .34	arned income (if your server, enter the amount or Form 7   elow that applies to the fline 7 is: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	enter the amount from spouse was a studen from line 4 e amount on line 7 not Decimal amount is 0 .27 0 .26	3 4 5 6			
4 5 6 7	line 35 Enter your earned in If married filing jointly or was disabled, see Enter the smallest of Enter the amount fro 1040NR, line 36 Enter on line 8 the de If line 7 is: Over But no over \$0—15,000	two or more persons. If y icome. See instructions y, enter your spouse's e the instructions); all otf f line 3, 4, or 5 om Form 1040, line 38, ecimal amount shown be t Decimal amount is .35 .34 .33	arned income (if your sers, enter the amount or Form <u>7</u> elow that applies to the filme 7 is: <u>Over</u> <u>But</u> r \$29,000-31,00	enter the amount from spouse was a studen from line 4 e amount on line 7 tot Decimal amount is 0 .27 0 .26 0 .25	3 4 5		×	
4 5 6 7	line 35 Enter your earned in If married filing jointly or was disabled, see Enter the smallest of Enter the amount fro 1040NR, line 36 Enter on line 8 the de If line 7 is: <u>But no Over</u> <u>But no ver</u> \$0—15,000 15,000—17,000 19,000—21,000 21,000—23,000	two or more persons. If y income. See instructions y, enter your spouse's e the instructions); all oth f line 3, 4, or 5 f line 3, 4, or 5 m Form 1040, line 38, ecimal amount shown be t Decimal amount is .35 .34 .33 .32 .31	rou completed Part III, arned income (if your ners, enter the amount or Form <u>7</u> elow that applies to the If line 7 is: <u>0ver over</u> \$29,000-31,00 31,000-33,00 33,000-35,00 35,000-37,00 37,000-39,00	enter the amount from spouse was a studen from line 4 	3 4 5 6			
4 5 6 7	line 35 Enter your earned in If married filing jointly or was disabled, see Enter the smallest of Enter the amount from 1040NR, line 36 Enter on line 8 the de If line 7 is: <u>Over</u> <u>So</u> —15,000 15,000—17,000 19,000—21,000 21,000—23,000 23,000—25,000	two or more persons. If y income. See instructions y, enter your spouse's e the instructions); all off f line 3, 4, or 5 f line 3, 4, or 5 m Form 1040, line 38, ecimal amount shown be t Decimal amount is .35 .34 .32 .31 .30	rou completed Part III, arned income (if your hers, enter the amount or Form <b>7</b> elow that applies to the <b>If line 7 is:</b> <b>Over over</b> <b>S29,000–31,000</b> 31,000–33,000 35,000–37,000 39,000–41,000	enter the amount from spouse was a student from line 4 	3 4 5 6		×	
4 5 6 7	line 35 Enter your earned in If married filing jointly or was disabled, see Enter the smallest of Enter the amount fro 1040NR, line 36 Enter on line 8 the de If line 7 is: <u>But no Over</u> <u>But no ver</u> \$0—15,000 15,000—17,000 19,000—21,000 21,000—23,000	two or more persons. If y icome. See instructions y, enter your spouse's e the instructions); all off f line 3, 4, or 5 com Form 1040, line 38, ecimal amount shown b t Decimal amount is .35 .34 .32 .31 .30 .29	rou completed Part III, arned income (if your ners, enter the amount or Form <u>7</u> elow that applies to the If line 7 is: <u>0ver over</u> \$29,000-31,00 31,000-33,00 33,000-35,00 35,000-37,00 37,000-39,00	enter the amount from spouse was a studen from line 4 e amount on line 7 tot Decimal amount is 0 .27 0 .26 0 .24 0 .24 0 .23 0 .22 0 .24	3 4 5 6		×	
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A	2441 (2008)		F	age
Pa	t III Dependent Care Benefits	-		-
14	Enter the total amount of <b>dependent care benefits</b> you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner,		2	
	include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14	7	
15	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See instructions	15	Q	-
16	Enter the amount, if any, you forfeited or carried forward to 2009. See instructions	16		
17	Combine lines 14 through 16. See instructions	17		_
18	Enter the total amount of <b>qualified expenses</b> incurred in 2008 for the care of the <b>qualifying person(s)</b>		2	
19	Enter the smaller of line 17 or 18			
20 21	Enter your earned income. See instructions 20			
	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5)			
	If married filing separately, see the instructions for the amount to enter.     All others, enter the amount from line 20.			
22	Enter the smallest of line 19, 20, or 21			
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23		
24	Subtract line 23 from line 17			
25	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)	25	-	
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions	26		
27 28	Enter the smaller of line 22 or 25			
20	Enter the amount from line 26	29		
30	Taxable benefits. Subtract line 29 from line 24. If zero or less, enter -0 Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".	30		
	To claim the child and dependent care credit, complete lines 31-35 below.			
31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31		
32	Add lines 26 and 29	32		
33	Subtract line 32 from line 31. If zero or less, stop. You cannot take the credit.	-		
34	Exception. If you paid 2007 expenses in 2008, see the instructions for line 9 Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown	33 34		
35	on line 32 above. Then, add the amounts in column (c) and enter the total here Enter the <b>smaller</b> of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13	35		
-			Form 2441	(200
			Form <b>2441</b>	(200
	<b>A</b>			
	Printed on recycled paper			

Internal	ment of the Tr	5 Basury	► Se	Foreign Ea			5	2008 Attachment
	l Revenue Ser	vice (99)	For Us	se by U.S. Citizens	and Resident	Aliens Only	10	Sequence No. 34
Name	shown on F	orm 1040				de l		ial security number
Par	G G	eneral Inform	mation		- 0	5		2
1	Your fore	eign address (i	ncluding coun	try)	th 6	P	2 Your	occupation
~	-	and the second second			66-		10	-
3	Employe	r's name	ée <b>b</b>	- 22				
5	Employe any that	r is (check	a 🗌 A for d 🗌 A for	eign entity eign affiliate of a U.S.	company	b 🗌 A U.S. c	company	c 🗌 Self
6a				Form 2555-EZ, enter				
b	If you did	d not file Form	2555 or 2555	-EZ after 1981 to claim	m either of the ex	clusions, check	k here 🕨 🗌 a	and go to line 7.
				exclusions?				
				e of exclusion and the				
7				tional? ►				
89				esidence for your fan sehold on page 3 of				
b				e separate foreign re				
	you main	ntained a seco	nd household	at that address. > _				
9				year and date(s) esta				
2 N I I I								
11	Kind of li	ving quarters in	n foreign countr	y ► a  Purchased d  Quarters fi	house <b>b</b> [] F urnished by empl	Rented house o	or apartment	c 🗌 Rented room
11 12a b	Kind of li Did any If "Yes,"	ving quarters in of your family who and for v	i foreign countr live with you a vhat period?	y ▶ a   Purchased d   Quarters fi broad during any par	house <b>b</b> rnished by emplored by the by emplored by the b	Rented house o oyer ?	or apartment	c 🗌 Rented room
11 12a b 13a	Kind of li Did any If "Yes," Have you that you	ving quarters ir of your family who and for v u submitted a s are not a resid	I foreign countr live with you a vhat period? ► tatement to the dent of that co	y ► a □ Purchased d □ Quarters fi abroad during any par e authorities of the fore pountry? See instruction	house <b>b</b> urnished by empl t of the tax year?	Rented house o oyer ?	or apartment	c Rented room . Yes No .
11 12a b 13a	Kind of li Did any If "Yes," Have you that you Are you If you ar	ving quarters in of your family who and for v u submitted a s are not a resid required to pay iswered "Yes	I foreign countr live with you a vhat period? ► tatement to the dent of that co v income tax to	y ▶ a   Purchased d   Quarters fi abroad during any par e authorities of the fore	house <b>b</b> purnished by emploit t of the tax year? eign country where ns bu claim bona fide	Rented house o oyer ? e you claim bor e residence? So	or apartment	C Rented room     Yes No     Yes No     Yes No     Yes No     Yes No
11 12a b 13a b	Kind of li Did any If "Yes," Have you that you Are you If you ar this part	ving quarters in of your family who and for v u submitted a s are not a resid required to pay iswered "Yes	I foreign countr live with you a vhat period? ► tatement to the dent of that co y income tax to " to 13a and "	y ► a □ Purchased d □ Quarters fin abroad during any part e authorities of the fore buntry? See instruction the country where you 'No" to 13b, you do	house <b>b</b> purnished by emploit t of the tax year? eign country where hs bu claim bona fide <b>not qualify as a</b> b	Rented house c oyer ? e you claim bor e residence? Si bona fide resi	or apartment na fide residen ee instructions dent. Do not	c Rented room . Yes No . No . Yes No .
11 12a b 13a b	Kind of li Did any If "Yes," Have you that you Are you If you ar this part If you w	ving quarters in of your family who and for v u submitted a s are not a resid required to pay <b>swered "Yes</b> to ere present in	n foreign countr live with you a vhat period? ► tatement to the dent of that co y income tax to " to 13a and " the United St	y ► a □ Purchased d □ Quarters fin abroad during any par e authorities of the fore puntry? See instruction the country where you "No" to 13b, you do nates or its possession	house <b>b</b> prinished by emploit t of the tax year? eign country where hose country	Rented house o oyer ? e you claim bor a residence? Si bona fide resi x year, comple	or apartment na fide residen ee instructions dent. Do not	c Rented room . Yes No . No . Yes No .
11 12a b 13a b 14	Kind of li Did any If "Yes," Have you that you Are you of If you ar this part If you wi include t	ving quarters in of your family who and for v u submitted a s are not a resid required to pay iswered "Yes to ere present in he income froi (b) Date left.	to foreign countr live with you a vhat period? ► tatement to the dent of that co y income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S.	<ul> <li>y a Purchased</li> <li>d Quarters fit</li> <li>authorities of the fore</li> <li>burntry? See instruction</li> <li>be country where you</li> <li>'No" to 13b, you do</li> <li>tates or its possession</li> <li>n Part IV, but report in</li> <li>U.S. on business</li> </ul>	house <b>b</b> purnished by empli- t of the tax year? sign country where hos country where hos defined for the tax t on Form 1040. (a) Date	Rented house c oyer ? e you claim bor a residence? Si bona fide resi x year, comple (b) Date left	or apartment na fide residen ee instructions dent. Do not ete columns (a (c) Number of days in U.S.	. Yes No
11 12a b 13a b 14	Kind of li Did any If "Yes," Have you that you Are you of If you ar this part If you winclude t	ving quarters in of your family who and for v u submitted a s are not a resid required to pay <b>iswered "Yes</b> b ere present in he income froi	to foreign countr live with you a vhat period? ► tatement to the dent of that co v income tax to v income tax	y ► a □ Purchased d □ Quarters fin abroad during any part e authorities of the fore ountry? See instruction the country where you 'No" to 13b, you do thates or its possession in Part IV, but report in (d) income earned in	house <b>b</b> Formished by emploit t of the tax year? align country where his bu claim bona fide <b>not qualify as a</b> Ins during the tab t on Form 1040.	Rented house c oyer ?	or apartment na fide residen ee instructions dent. Do not ete columns (a	c Rented room . Yes No . No . Yes No . Complete the rest c . A)-(d) below. Do not . (d) Income earned in . (d) Income earned
11 12a b 13a b 14	Kind of li Did any If "Yes," Have you that you Are you of If you ar this part If you wi include t	ving quarters in of your family who and for v u submitted a s are not a resid required to pay iswered "Yes to ere present in he income froi (b) Date left.	to foreign countr live with you a vhat period? ► tatement to the dent of that co y income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S.	<ul> <li>y a Purchased</li> <li>d Quarters fit</li> <li>authorities of the fore</li> <li>burntry? See instruction</li> <li>be country where you</li> <li>'No" to 13b, you do</li> <li>tates or its possession</li> <li>n Part IV, but report in</li> <li>U.S. on business</li> </ul>	house <b>b</b> purnished by empli- t of the tax year? sign country where hos country where hos defined for the tax t on Form 1040. (a) Date	Rented house c oyer ? e you claim bor a residence? Si bona fide resi x year, comple (b) Date left	or apartment na fide residen ee instructions dent. Do not ete columns (a (c) Number of days in U.S.	c Rented room . Yes No . No . Yes No .
11 12a b 13a b 14	Kind of li Did any If "Yes," Have you that you Are you of If you ar this part If you wi include t	ving quarters in of your family who and for v u submitted a s are not a resid required to pay iswered "Yes to ere present in he income froi (b) Date left.	to foreign countr live with you a vhat period? ► tatement to the dent of that co y income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S.	<ul> <li>y a Purchased</li> <li>d Quarters fit</li> <li>authorities of the fore</li> <li>burntry? See instruction</li> <li>be country where you</li> <li>'No" to 13b, you do</li> <li>tates or its possession</li> <li>n Part IV, but report in</li> <li>U.S. on business</li> </ul>	house <b>b</b> purnished by empli- t of the tax year? sign country where hos country where hos defined for the tax t on Form 1040. (a) Date	Rented house c oyer ? e you claim bor a residence? Si bona fide resi x year, comple (b) Date left	or apartment na fide residen ee instructions dent. Do not ete columns (a (c) Number of days in U.S.	c Rented room . Yes No . No . Yes No .
11 12a b 13a b 14	Kind of li Did any If "Yes," Have you that you Are you of If you ar this part If you wi include t	ving quarters in of your family who and for v u submitted a s are not a resid required to pay iswered "Yes to ere present in he income froi (b) Date left.	to foreign countr live with you a vhat period? ► tatement to the dent of that co y income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S.	<ul> <li>y a Purchased</li> <li>d Quarters fit</li> <li>authorities of the fore</li> <li>burntry? See instruction</li> <li>be country where you</li> <li>'No" to 13b, you do</li> <li>tates or its possession</li> <li>n Part IV, but report in</li> <li>U.S. on business</li> </ul>	house <b>b</b> purnished by empli- t of the tax year? sign country where hos country where hos defined for the tax t on Form 1040. (a) Date	Rented house c oyer ? e you claim bor a residence? Si bona fide resi x year, comple (b) Date left	or apartment na fide residen ee instructions dent. Do not ete columns (a (c) Number of days in U.S.	c Rented room . Yes No . No . Yes No .
111 12a b 113a b 113a 114	Kind of li Did any If "Yes," Have you that you Are you If you ar this part If you av include t a) Date yed in U.S.	ving quarters in of your family who and for v u submitted a s are not a resid required to pay <b>nswered "Yes</b> be represent in he income froi (b) Date left. U.S.	the United St (c) Number of days in U.S. on business	<ul> <li>y a Purchased</li> <li>d Quarters fit</li> <li>authorities of the fore</li> <li>burntry? See instruction</li> <li>be country where you</li> <li>'No" to 13b, you do</li> <li>tates or its possession</li> <li>n Part IV, but report in</li> <li>U.S. on business</li> </ul>	house <b>b</b> Furnished by emploit t of the tax year? align country where hou claim bona fide <b>not qualify as a</b> and <b>qualify as a</b> t on Form 1040. (a) Date arrived in U.S. (b) Date (c)	Rented house o oyer 2	ee instructions dent. Do not ete columns (a (o) Number of days in U.S. on business	c Rented room . Yes No . Yes No . Yes No . Yes No . Rented room . Yes No .
111 12a b 13a b 113 114 ( amiv 115a	Kind of li Did any If "Yes," Have you that you Are you a <b>If you ar</b> <b>this part</b> If you we include t a) Date yed in U.S.	ving quarters in of your family who and for v u submitted a s are not a resid required to pay swered "Yes the ere present in he income from (b) Date left. U.S.	n foreign countr live with you a vhat period? ► tatement to the dent of that co v income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S. on business	y ► a □ Purchased d □ Quarters fin abroad during any par- be authorities of the fore- puntry? See instruction the country where you the country where you	house <b>b</b> Frank Frank	Rented house o oyer e you claim bor a residence? Si bona fide resi x year, comple (b) Date left U.S.	or apartment	c Rented room . Yes No . Complete the rest c . A)-(d) below. Do not . (d) Income earned in . S. on business . (attach computation)
111 12a b 13a b 14 (amiv 15a b	Kind of li Did any If "Yes," Have you that you Are you of <b>If you ar this part</b> If you w include t (a) Date (a) Date List any Enter the	ving quarters in of your family who and for v u submitted a s are not a resid required to pay sswered "Yes the ere present in he income from (b) Date left. U.S. contractual ter	In foreign countr live with you a what period? ► tatement to the dent of that co y income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S. on business ms or other co under which you	y ► a □ Purchased d □ Quarters fin abroad during any par- e authorities of the fore- puntry? See instruction the country where you "No" to 13b, you do the country where you "No" to 13b, you do "No" to 13b, you d	house b □ F urnished by empli- t of the tax year? eign country where not qualify as a l not qualify as a l ns during the tax t on Form 1040. (a) Date arrived in U.S.	Rented house c oyer e you claim bor a residence? Si bona fide resi x year, comple (b) Date left U.S.	br apartment	c Rented room , Yes No , No , Yes No ,
111 12a b 13a b 114 (; arriv 15a b c	Kind of li Did any If "Yes," Have you that you Are you of <b>If you ar this part</b> If you we include t al Date yed in U.S.	ving quarters in of your family who and for v u submitted a s are not a resid required to pay sswered "Yes L ere present in he income fro (b) Date left U.S. (contractual ter e type of visa in visa limit the l	In foreign countr live with you a what period? ► tatement to the dent of that co y income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S. on business ms or other ci under which yours	y ► a □ Purchased d □ Quarters fin abroad during any par- e authorities of the fore- puntry? See instruction the country where you "No" to 13b, you do the country where you the country where you "No" to 13b, you do the country where you "No" to 13b, you do "No" to 13b, you do	house b ☐ F urnished by empli- t of the tax year? align country where hou claim bona fide <b>not qualify as a</b> ns during the tax t on Form 1040. (a) Date arrived in U.S. (a) Date arrived in U.S.	Rented house c oyer e you claim bor a residence? S bona fide resi x year, comple (b) Date left U.S. employment a	br apartment	c Rented room . Yes No . Yes No . Yes No . Yes No . Rented room . Yes No .
111 12a b 113a b 114 (; arriv 115a b c d	Kind of li Did any If "Yes," Have you that you Are you of <b>If you ar this part</b> If you w include t (a) Date read in U.S. List any Enter the Did your	ving quarters in of your family who and for v u submitted a s are not a resid required to pay <b>iswered "Yes</b> k ere present in he income fron (b) Date left. U.S. contractual ter a type of visa in visa limit the limaintain a hor	In foreign countr live with you a vhat period? ► tatement to the dent of that co y income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S. on business ms or other co under which you me in the United	y ► a □ Purchased d □ Quarters fin abroad during any par- e authorities of the fore- puntry? See instruction the country where you "No" to 13b, you do the country where you "No" to 13b, you do "No" to 13b, you do	house b □ F urnished by empli- t of the tax year? bign country where not qualify as a l not qualify as a l	Rented house c oyer e you claim bor a residence? Si <b>bona fide resi</b> x year, comple (b) Date left U.S. employment a	br apartment	c Rented room . Yes No . No . No . No . No . Yes No . No . Yes No .
b 13a b 14 ( amiv 15a b c d	Kind of li Did any If "Yes," Have you that you Are you of <b>If you ar this part</b> If you w include t (a) Date reed in U.S. List any Enter the Did you If "Yes,"	ving quarters in of your family who and for v u submitted a s are not a resid required to pay <b>sswered "Yes</b> k ere present in he income fro (b) Date left U.S. (b) Date left U.S. contractual ter visa limit the l maintain a hor ' enter addre	In foreign countr live with you a vhat period? ► tatement to the dent of that co y income tax to " to 13a and " the United St m column (d) i (c) Number of days in U.S. on business ms or other co under which you ength of your so me in the United ss of your horizont	y ► a □ Purchased d □ Quarters fin abroad during any par- e authorities of the fore- ountry? See instruction the country where you 'No" to 13b, you do the country where you 'No" to 13b, you do 'No" to 13b, you do 'N	house b ☐ F urnished by empli- t of the tax year? align country where hou claim bona fide <b>not qualify as a</b> ns during the tax t on Form 1040. (a) Date arrived in U.S. (a) Date arrived in U.S. (a) Date arrived in U.S. (b) Date arrived in U.S. (c) Date arrived in U.S.	Rented house c oyer e you claim bor a residence? Si bona fide resi x year, comple (b) Date left U.S. employment a y? If "Yes," att	br apartment	c Rented room . Yes No . No . No . No . No . Yes No . No . Yes No . No . Yes No .

Far	t III	Taxpayers Qualifying Und	der Physical Preser	nce Test (see p	bage 2 of the	instruc	ctions	5)	
16 17 18	Enter y If you foreign more.	hysical presence test is based of your principal country of employ traveled abroad during the 12-m i countries that did not involve If you have no travel to report d	yment during your tax nonth period entered or travel on or over inter uring the period, enter	year. ► n line 16, comple national waters, "Physically pres	te columns (a or in or over ent in a foreigr	)-(f) belo the Unit	ow. Ex ed St	clude trave ates, for 24 ountries for	el betwee 4 hours d
-	12-mo	nth period." Do not include the (a) Name of country (including U.S.)	(b) Date arrived	(f) below in Part	(d) Full days present in	(e) Numi days in	ber of U.S.	(f) Income ear on busines	is (attach
		(including 0.a.)		1.6	country	on busi	ness	comput	tation)
			and the	10 m	10.11	1	-		
			000	- C.	1.10		-		-
Par	t IV	All Taxpayers	Vill	AC	h	1	_		
	the s	100	Foreign Earned Inco	ome		o, no m		Amount (in U.S. doll	
10	Total v	vages, salaries, bonuses, comn	niesions atc		and the second	1.1.1.1	19	-	
20 a	Allowa In a bu	ble share of income for person usiness (including farming) or pl artnership. List partnership's na	al services performed rofession ,	(see instructions	):		20a	-	
20 a b 21	Allowa In a bu In a pa Nonca showir	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj ng how it was determined):	al services performed rofession , , , , , , , me and address and t	(see instructions ype of income. I	); • • • • • •	ement	20b		
20 a b 21	Allowa In a bu In a pa Nonca showir	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj	al services performed rofession , , , , , , , me and address and t	(see instructions ype of income. I	); • • • • • •	ement	20b 21a		
20 a b 21 a	Allowa In a bu In a pa Nonca showir	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj ng how it was determined): (lodging).	al services performed rofession , , , , , , , me and address and t	(see instructions ype of income. I	); • • • • • •	ment	20b		
20 a b 21 a b c	Allowa In a bu In a pa Nonca showir Home Meals Car	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj ng how it was determined): (lodging).	al services performed rofession , , , , , , me and address and t perty or facilities furnis	(see instructions ype of income. I hed by employed	): attach state		20b 21a		
20 a b 21 a b c	Allowa In a bu In a pa Nonca showir Home Meals Car	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj ng how it was determined): (lodging).	al services performed rofession , , , , , , me and address and t perty or facilities furnis	(see instructions ype of income. I hed by employed	): attach state		20b 21a 21b		
20 a b 21 a b c d 22	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj g how it was determined): (lodging).	al services performed rofession , me and address and t perty or facilities furnis and amount. ► 	(see instructions ype of income. ) hed by employer half for services	): 		20b 21a 21b 21c		
20 a b 221 a c d 222 a	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj g how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe f living and overseas differentia	al services performed rofession , me and address and t perty or facilities furnis and amount. ► 	(see instructions ype of income, I hed by employer half for services 222	): 		20b 21a 21b 21c		
20 a b 21 a b c d 22 a b	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o Family	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj ig how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe if living and overseas differentia	al services performed rofession , me and address and t perty or facilities furnis and amount. ► 	(see instructions ype of income, I hed by employed half for services 222 22b	): 		20b 21a 21b 21c		
20 a b 21 a c d c d 22 a b c	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o Family Educa	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of prop g how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe if living and overseas differentia	al services performed rofession , me and address and t perty or facilities furnis and amount. ► 	(see instructions ype of income, I hed by employed half for services 22a 22b 22c	): attach state		20b 21a 21b 21c		
20 a b 21 a c d c d 22 a b c d	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o Family Educa Home	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of prop ng how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe if living and overseas differentia tion	al services performed rofession ,	(see instructions ype of income, I hed by employed half for services 22a 22b 22c 22d	): 		20b 21a 21b 21c		
20 a b 21 a c d c d b c d c d b c d e	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o Family Educa Home Quarte For an	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of prop ng how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe if living and overseas differentia tion leave	al services performed rofession ,	(see instructions ype of income, I hed by employed half for services 22a 22b 22c 22d 22e	): 		20b 21a 21b 21c		
20 a b 21 a c d c d b c d c d b c d e	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o Family Educa Home Quarte For an	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of prop ng how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe if living and overseas differentia tion	al services performed rofession ,	(see instructions ype of income, I hed by employed half for services 22a 22b 22c 22d 22e	): 		20b 21a 21b 21c		
20 a b 21 a b c d 22 a b c c d e f	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o Family Educa Home Quarte For an Add Iir Other	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj g how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe if living and overseas differentia tion leave rs. y other purpose. List type and nes 22a through 22f foreign earned income. List type	al services performed rofession ,	(see instructions ype of income, 1 hed by employer half for services 22b 22c 22c 22e 22e 22f	): attach state		20b 21a 21b 21c		
20 a b 21 a b c d 22 a b c d e f 9 23	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o Family Educa Home Quarte For an Add lir Other	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj ig how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe if living and overseas differentia tion leave rs. y other purpose. List type and mes 22a through 22f	al services performed rofession ,	(see instructions ype of income, 1 hed by employer half for services 22a 22b 22c 22d 22e 22f	): 	· · · · · · · · · · · · · · · · · · ·	20b 21a 21b 21c 21d 21d		
20 a b 21 a b c d c d b c d e f	Allowa In a bu In a pa Nonca showir Home Meals Car Other Allowa Cost o Family Educa Home Quarte For an Add lir Add lir Total a	ble share of income for person usiness (including farming) or pr artnership. List partnership's na sh income (market value of proj ig how it was determined): (lodging). property or facilities. List type a nces, reimbursements, or expe if living and overseas differentia tion leave y other purpose. List type and nes 22a through 22f foreign earned income. List type	al services performed rofession , me and address and t perty or facilities furnis and amount. Inses paid on your behal amount. e and amount. multime 23	(see instructions ype of income, 1 hed by employer half for services 22a 22b 22c 22d 22c 22f 22f	): 		20b 21a 21b 21c 21d 21d 22g 23		

Par	rt V	All Taxpayers	5.		
27	Are you	e amount from line 26 claiming the housing exclusion or housing deduction? Complete Part VI. Go to Part VII.	27		
Par	t VI	Taxpayers Claiming the Housing Exclusion and/or Deduction	17	0	
	Enter los Enter lin	d housing expenses for the tax year (see instructions) . cation where housing expenses incurred (see instructions) ► nit on housing expenses (see instructions)	28 29b 30		
31	Number	r of days in your qualifying period that fall within your 2008 tax			
32		e instructions)	32		
33	Subtrac	t line 32 from line 30. If the result is zero or less, do not complete the rest of this part or Part IX	33		
34		mployer-provided amounts (see instructions)	Charles in the		
35	not ente	ine 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do er more than "1.000"	35	χ.	-
36	amount	g exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the on line 34. Also, complete Part VIII	36		
Par	t VII	e exclusion, complete Parts VII and VIII before Part IX. Taxpayers Claiming the Foreign Earned Income Exclusion			-
37		im foreign earned income exclusion	37	\$87,600	0
38	If you     All ot	a completed Part VI, enter the number from line 31. hers, enter the number of days in your qualifying period that hin your 2008 tax year (see the instructions for line 31).			
39		38 and the number of days in your 2008 tax year (usually 366) are the same, enter "1.000." wise, divide line 38 by the number of days in your 2008 tax year and enter the result	39	× •	_
-		cimal (rounded to at least three places).	40		
40 41	Multiply	Ine 37 by line 39	40		
42	Foreign	earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII	42		
Par	rt VIII	Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclus	ion, or	Both	
43	Add line	as 36 and 42	43		
44	Deducti	ons allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable ixcluded income. See instructions and attach computation	44		
45	Next to	t line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21. the amount enter "Form 2555." On Form 1040, subtract this amount from your income a at total income on Form 1040, line 22	45		
Par	rt IX	Taxpayers Claiming the Housing Deduction—Complete this part only if (a) lin 36 and (b) line 27 is more than line 43.		more than li	ne
46	Subtrac	t line 36 from line 33	46		
47		t line 43 from line 27	47		-
48		e smaller of line 46 or line 47	48		-
	becaus	f line 47 is <b>more than</b> line 48 and you could not deduct all of your 2007 housing deduction the of the 2007 limit, use the worksheet on page 4 of the instructions to figure the amount or on line 49. Otherwise, go to line 50.			
49	Housing	deduction carryover from 2007 (from worksheet on page 4 of the instructions)	49		
50	Housin line 36.	g deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments on that line	50		
			00		1

Department o Internal Rever	5555-EZ	Foreign Earned Incon  See separate instructions.	Attach to Form 1040.	2008 Attachment Sequence No. 34A
Name sho	wn on Form 1040			Your social security number
This	May Use s Form You: • Earr • Had \$87, • Are	a U.S. citizen or a resident alien. ned wages/salaries in a foreign country. total foreign earned income of 600 or less. filing a calendar year return that ers a 12-month period.	• Do not have	self-employment income. business/moving expenses. the foreign housing deduction.
Part I	Tests To	See If You Can Take the F	oreign Earned Ind	come Exclusion
a Wer (see • If • If	page 2 of the instru- you answered "Yes, you answered "No,'	Test sident of a foreign country or countries for a uctions)?. " you meet this test. Fill in line 1b and then ' you do not meet this test. Go to line 2 to s a fide residence began ►	go to line 3. ee if you meet the Physical	Presence Test.
a Wer	008 or	t sent in a foreign country or countries for at 2 months in a row starting or ending in 2008	1	🗆 Yes 🗌 No
• If B	you answered "No, ona Fide Residence	" you meet this test. Fill in line 2b and then " you <b>do not</b> meet this test. You <b>cannot</b> ta Test above. est is based on the 12-month period from ▶	ke the exclusion unless you	
resi • If	dence or physical pr you answered "Yes,	our tax home in a foreign country or countrie resence, whichever applies? " you can take the exclusion. Complete Par ' you cannot take the exclusion. Do not file	I below and then go to pa	🗆 Yes 🗆 No
• (1				
Part II	General I	nformation		
Part II	General I r foreign address (inclu			5 Your occupation
Part II 4 You			code) 8 Employer's foreig	
Part II 4 You 6 Emp a A U b A fo c Oth	r foreign address (inclu bloyer's name bloyer is (check any .S. business breign business . er (specify) ▶	ding country)           7 Employer's U.S. address (including ZIP           that apply):		n addréss
Part II 4 You 6 Emp 9 Emp a A U b A fet 10a If ye c Hav d If ye	r foreign address (inclu bloyer's name bloyer is (check any .S. business . er (specify) ► ou filed Form 2555 co ou did not file Form 1 re you ever revoked ou answered "Yes,"	ding country) 7 Employer's U.S. address (including ZIP that apply):	u filed the form. ► □ and go to line 11a nov	n address

_		or its possessions du	tates—Complete this pring 2008.	part n y	ou we	re in the	
12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business			earned in U.S tach compute	
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Pa	rt IV Figure You	Foreign Earned I	ncome Exclusion				
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13	Maximum foreign earned in	come exclusion		1.5.5	13	\$87,600	100
			1 × 1				
14	Enter the number of days in	n your qualifying period that f	all within 2008 . 14	days			
		n your qualifying period that f	all within 2008 . 14	days			
14 15	Did you enter 366 on line 1	4?	all within 2008 . 14	days	15	*	
	Did you enter 366 on line 1 Yes. Enter "1.000." No. Divide line 14 by 3	4?	iall within 2008 . 14	days	15	х.	T
	Did you enter 366 on line 1 Yes. Enter "1.000." No. Divide line 14 by 3	4? 66 and enter the result as d to at least three places).	iall within 2008     .     .     .       }     .     .     .	days	15	х.	T
15	Did you enter 366 on line 1 Yes. Enter "1.000." No. Divide line 14 by 3 a decimal (rounder Multiply line 13 by line 15.	4? 66 and enter the result as d to at least three places).	iall within 2008       14         }			х.	
15	Did you enter 366 on line 1 Yes. Enter "1.000." No. Divide line 14 by 3 a decimal (rounder Multiply line 13 by line 15. Enter, in U.S. dollars, the fill	4? 66 and enter the result as d to at least three places).	)			х.	
15	Did you enter 366 on line 1 Yes. Enter "1.000." No. Divide line 14 by 3 a decimal (rounder Multiply line 13 by line 15. Enter, in U.S. dollars, the tinstructions). Be sure to inco Foreign earned income ex	4? 66 and enter the result as d to at least three places). total foreign earned income slude this amount on Form 10 sclusion. Enter the smaller of l	you earned and received in 200 140, line 7	)8 (see	16	× .	
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# **Quality Review**



This form is used to Quality Review the completed tax return based on the Intake/Interview Sheet, the documents provided for the return preparation, and a conversation with the taxpayer.

- Involve the taxpayer in the Quality Review process.
- Complete this form prior to obtaining the taxpayer's signature on required tax forms.
- Compare the completed return with the Intake/Interview Sheet and all supporting documents.

## Quality Reviews complete the Quality Process and help ensure an accurate return.

Verifyin	g the Return	Check each item only when you verify that the	e review step is complete.
1.	/es No	A completed Intake/Interview Sheet was used to pr	repare this tax return.
2.	/es No	Name(s) and SSNs/ITINs for taxpayer(s) match the	supporting documents.
3.	Yes No	The taxpayer(s) address and Date of Birth match been confirmed with the taxpayer.	the Intake/Interview Sheet and have
4.	res 🗌 No	Filing status was correctly determined and is notate	ed on the Intake/Interview Sheet.
5.	Yes No	Dependent information is correctly shown including	names, SSNs/ITINs, and DOBs.
6.	Yes No	All income indicated on the Intake/Interview Sheet a	and W-2s/1099s is shown.
7.	Yes 🗌 No	Any Adjustments to Income are correctly reported.	
8. 🗌	Yes No	The completed return reflects the correct standard of were used. If itemized deductions were used, the accurately based on supporting documents.	
9.	Yes No	The non-refundable credits have been correctly rep	ported.
10. 🗌	Yes No	All payments from W-2s and F1099's and estimated	d tax payments are correct.
11. 🗌 '	Yes No	The refundable credits are correctly reported inclue the information provided.	ding the EIC determination based on
12. 🗌	Yes No	If direct deposit or debit was elected, information of checking/saving account and routing information.	on the return matches the taxpayer's
Finish	ing the Retu	rn Check the appropriate box once you have of	confirmed the steps have been taken
		rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain their files. Retain original signed Form 8879 with the F	
<ol> <li>(1)</li> <li>(2)</li> <li>(3)</li> <li>(4)</li> <li>(4)</li></ol>	Obtain taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms signature and provide the signed return, a copy of the ddress to the taxpayer.	
	All taxpayer que	stions/issues about the completed return have been a	answered.
Catalog Nu	mber 52121E	Page 4	Form 13614-C (9-200

	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Additional Child Tax Cre		1040A 1040NR 1040NR	$\mathcal{O}$	2008 Attachment Sequence No. 47
	e(s) shown on return			. 0	Your soci	ial security number
Pa	rt I All File	ers	-	- P	0	
1	Enter the amount page XX of the 1	t from line 1 of your Child Tax Credit Worksheet on page XX of Form 1040A instructions, or page XX of the Form 1040NR in nount from line 8 of the worksheet on page X of the publica	structions.		0	0
2	Enter the amoun	it from Form 1040, line 51, Form 1040A, line 32, or Form 10	040NR, lin	e 46	2	
3 4a b 5	Enter your total Nontaxable con back)	rom line 1. If zero, stop; you cannot take this credit,	4a		3	
6	<ul> <li>□ No. Leave</li> <li>□ Yes, Subtract</li> <li>Multiply the aminest. Do you have</li> <li>□ No. If line</li> </ul>	line 5 blank and enter -0- on line 6. ct \$12,050 from the amount on line 4a, Enter the result . ount on line 5 by 15% (.15) and enter the result ave three or more qualifying children? 6 is zero, stop; you cannot take this credit. Otherwise, sh	5 sip Part II	and enter the	6	-
Pa	Ves. If line line 13	er of line 3 or line 6 on line 13. 6 is equal to or more than line 3, skip Part II and enter the 3. Otherwise, go to line 7. n Filers Who Have Three or More Qualifying Ch		from line 3 on		
7	Withheld social 6. If married fili	security and Medicare taxes from Form(s) W-2, boxes 4 and ng jointly, include your spouse's amounts with yours. If you lroad, see instructions on back	7			
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 62.	8			
	1040A filers: 1040NR filers:	Enter -0 Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.				
9 10	Add lines 7 and 1040 filers:	8 Enter the total of the amounts from Form 1040, lines 65 and 66.	9			
	1040A filers:	Enter the total of the amount from Form 1040A, line 40, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).	10			
	1040NR filers:	Enter the amount from Form 1040NR, line 60.				
ņ	Subtract line 10	from line 9. If zero or less, enter -0			11	
12	Enter the larger	of line 6 or line 11		1.21.2.1.3	12	
	Next, enter the	smaller of line 3 or line 12 on line 13.				
Pa	rt III Additio	onal Child Tax Credit				
13	This is your a	dditional child tax credit			13	
	Jan .			1040A 1040A 1040A	Enter Forn Forn	r this amount on 1 1040, line 67, 1 1040A, line 41, or 1 1040NR, line 61.

Form 8812 (2008)

## Instructions

#### **Purpose of Form**

Use Form 8812 to figure your additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

#### Who Should Use Form 8812

First, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 51, Form 1040A, line 32, or Form 1040NR, line 46. If you meet the condition given in the *TIP* at the end of your Child Tax Credit Worksheet, use Form 8812 to see if you can take the additional child tax credit.

#### Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the additional child tax credit will not be used to determine if you are eligible for the following programs, or how much you can receive from them. But if the refund you receive because of the additional child tax credit is not spent within a certain period of time, it may count as an asset (or resource) and affect your eligibility.

• Temporary Assistance for Needy Families (TANF).

## Earned Income Chart-Line 4a

Medicaid and supplemental security income (SSI).

Food stamps and low-income housing.

- i ton annips and ion oneane mousing

#### Nontaxable Combat Pay

Enter on line 4b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2008. This amount should be shown in Form W-2, box 12, with code Q.

#### **Railroad Employees**

If you worked for a railroad, include the following taxes in the total on Form 8812, line 7.

• Tier 1 tax withheld from your pay. This tax should be shown in box 14 of your Form(s) W-2 and identified as "Tier 1 tax."

• If you were an employee representative, 50% of the total tier 1 tax you paid for 2008.

#### **1040A Filers**

If you, or your spouse if filing jointly, had more than one employer for 2008 and total wages of over \$102,000, figure any excess social security and tier 1 nairoad retirement (RRTA) taxes withheld. See Pub. 505. Include any excess on Form 8812, line 10. Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revence laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material, in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

are taking the EIC       of your Form 1040, instructions       clergy, subtract (a) the creat value of a home or the nontaxable portion of an allowance for a home furnished to (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.         1040A, line 40       did not complete Worksheet B or filed Form 1040A       your earned income from Step 5 on page XX of your 1040 instructions or page XX of your 1040A instructions, all of your nontaxable combat pay.         were self-employed, or you are filing Schedule SE. C, or C-EZ is a statutory employee       member of the elergy or you had church employeed on filing Schedule SE. C, or C-EZ for the above reasons       your earned income figured as follows:         are not taking the EIC       are not taking the EIC       Your earned income figured as follows:       inter 7 of Form 10400 or Form 10400 NR         are not taking the EIC       are not taking the EIC       Amount received for work performed while an inmute in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 10400 (line 8 for Form 10400 NR).         Amount received as a pension or annuity from a nonquelified deferred componential institution (put "PRI" and the space next to line 7 of Form 1040 (line 8 for Form 10400 or Torm 0400 (line 8 for Form 10400 (line 8 for Form 10400 NR).	AND you	THEN enter on line 4a
are taking the EIC       of your Form 1040, instructions       clergy, subtract (a) the creat value of a home or the nontaxiable portion of an allowance for a home furnished to (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your file of Form 1040A, line 40            (including payments for your employer's convenience.           (including payments for your employer's convenience.             (including payments for your employer's convenience.           (including payments for your entropy of your 1040 instructions or page XX of your 1040A instructions, all of your nontaxable combat pay.             were self-employed, or you are filing Schedule SE, con or C-EZ as a statulory employee           were and how are for the clergy or you had church employee or C-EZ as a statulory employee             are not self-employed on filing schedule SE, c. or C-EZ for the above reasons           your earned income figured as follows:             Line 7 of Form 10400 or Form 10400 or form 10400 or 1000NR             are not taking the EtC             extra taking the EtC                 are not laking the EtC                          are not taking the EtC                          are not taking the EtC		the amount figured using Pub, 972.
are not taking the Effect with the second and the distribution of the second and the second second and the second second second and the second sec		your earned income from Worksheet B, line 4b, plus all of your nontaxable combat pay. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home firmished to you (including payments for allilities), and (b) the value of meals and lodging provided to you, your spouse; and your dependents for your employer's convenience.
Schedule SE because you were a member of the elergy or you had church employee income. or you are filing Schedule C or C-EZ as a statutory employee       your earned income figured as follows:         Interview of the elergy of you had be set of the above reasons       your earned income figured as follows:         Line 7 of Form 1040 or Form 1040A, or line 8 of Form 1040NR, any:       Line 7 of Form 1040 or Form 1040A, any:         are not taking the EleC       Your earned income figured as follows:         Amount received for work performed while an inmute in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 1040 or 1040A (line 8 for Form 1040NR)).         • Amount received for work performed while an inmute in a penal institution (put "DRC" and the amount subtracted in the space next to line 7 of Form 1040A (line 8 for Form 1040AR)).         • Amount received as a pension or annuity form a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DPC" and the amount subtracted in the space next to line 7 of Form 1040A (line 8 for Form 1040AR)).         • Amount free Form 2555, line 43, or Form 255-EZ, line 18;         Add all your nontaxable combat pay from Forn(s) W-2, bx 12, with code Q       +		your earned income from Step 5 on page XX of your 1040 instructions or page XX of your 1040A instructions, plus all of your nontaxable combat pay.
Schedule: SE, C, or C-EZ for the above reasons       Line 7 of Form 1040 or Form 1040A, or line 8 of Form 1040NR, any:         are not taking the EIC       Subtract, if included on line 7 (line 8 for Form 1040NR), any:         are not taking the EIC       Amount received for work performed while an inmate in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 1040 or Form 1040 or 1040A (line 8 for Form 1040NR)).         Amount received for a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DPC" and the amount subtracted in the space next to line 7 of Form 1040A (line 8 for Form 1040NR)).         Amount received as a pension or annuity.         Amount free/ved as a pension or annuity.         Add all your nontaxable combat pay from Form(s) W-2, bx 12, with code Q	Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a	the amount figured using Pub. 972;
Earned income = L	Schedule SE, C, or C-EZ for the	Line 7 of Form 1040 or Form 1040A, or line 8 of Form 1040NR Subtract, if included on line 7 (line 8 for Form 1040NR), any: Taxable scholarship or fellowship grait not reported on a Form W-2. Amount received for work performed while an inmate in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 1040 or 1040A (line 8 for Form 1040NR)). Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted in the space next to line 7 of Form 1040A (line 8 for Form 1040NR)). This amount may be shown in box 11 of your Form W-2, If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. Amount from Form 2555, line 43, or Form 2555-EZ, line 18.
_		use either optional method to figure those net earnings completed Worksheet B on page XX of your Form 1040 instructions did not complete Worksheet B or filed Form 1040A were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee are not self-employed or filing Schedule SE, C, or C-EZ for the

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	, 8863 Intment of the Treasury nal Revenue Service (99)	(Hope and ► See instructions to	Education C d Lifetime Le find out if you are el tach to Form 1040 or	arning C	the cre			2008 Attachment Sequence No. 50
Nam	e(s) shown on return				1	0	Your	social security num
	diana a Maria anna da da	the first sould and	the Matters Langeline	and all the states		and a design for all		
-	Ition: • You cannot take Hope Credit. Ca	ution: You cannot ta	and the second		100000	and the second sec		and a second
1	(a) Student's name		(c) Qualified	P	100	an years for t	110 34	anie student,
	(as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return).	expenses (see instructions). Do not enter more than \$2,400 for each student.	(d) Enter smaller of amount column (c \$1,200	the in ) or	(e) Add column (c) column (c	and	(f) Enter one-h of the amount column (e)
		10	10	-		P		
			110	11	1			
			- YAN			1		
2	Tentative Hope credit. A credit for another studen						2	
Pa	rt II Lifetime Learnin	ng Credit						
3	(a) Student's n	ame (as shown on pa		turn)	num	tudent's social se ber (as shown on 1 of your tax return	page	(c) Qualified expenses (se instructions)
	First name 1 of your tax return					9	marucuons)	
							-	
	2							
4	Add the amounts on line						4	
5	Enter the smaller of line						5	
6	Tentative lifetime learni rt III Allowable Educ		e 5 by 20% (.20) ar	to go to Part	10 -+	4.4.4.A	6	
7	Tentative education cred				-		7	1
8	Enter: \$116,000 if married or qualifying widow(er)	filing jointly; \$58,000	f single, head of hou	sehold,	Ì.			
9	Enter the amount from F				_			
10	Subtract line 9 from line education credits	8. If zero or less, s		10	-			
11	Enter: \$20,000 if married or qualifying widow(er)			11		-		
12	If line 10 is equal to or line 14. If line 10 is less (rounded to at least three	than line 11, divide	line 10 by line 11.	Enter the re	sult a	s a decimal	12	× .
13	Multiply line 7 by line 12	a provident and a second	*******				13	
	Enter the amount from Fo tax included on Form 10-	orm 1040, line 44, or F	orm 1040A, line 28	minus any al		ve minimum	14	
14	Enter the total, if any, of Form 1040A, lines 29 and							
14	1040 filers: Enter the am	mount, if any, from th	e Alternative Minim	um Tax		-	- 11	
	1040A filers: Enter the ar Worksheet, line 20 (see i	nstructions) ,				4 4 4 4 4	17	
15	Worksheet, line 20 (see in Add lines 15 and 16					adite >	18	
15 16 17	Worksheet, line 20 (see in Add lines 15 and 16 . Subtract line 17 from line	e 14. If zero or less, s	top. You cannot tak	e any educa			1.0	
15 16	Worksheet, line 20 (see in Add lines 15 and 16 Subtract line 17 from line Education credits, Enter	e 14. If zero or less, s the smaller of line 13	top. You cannot tak or line 18 here and	e any educa on Form 104	0, line	49, or Form	19	

	trment of the Treasury al Revenue Service	Credit		orm 1040, Form 1040 See instructions or	A, or For		utions	2008 Attachment Sequence No. 55
Vam	e(s) shown on return	1			1.0	- C	Your soc	al security number
CAUT	The am if head of     The per	ount on Form household; \$ son(s) who m	s credit if <b>either</b> of 1040, line 38; Form 53,000 if married filir ade the qualified cor t on someone else's	1040A, line 22; or Fo ng jointly). htribution or elective	rm 1040) deferral (	(a) was born after	January 1,	A contraction
-		in the first har second	12 Mar 4 2010 Fellor - 413 M 3	AL		(a) You		(b) Your spouse
1			tributions for 2008, D	o not include rollove	r 1	VL-	7	6. A. P.
2		ributions, and	or other qualified em I 501(c)(18)(D) plan c	contributions for 200	8 2	1.		
3	Add lines 1 an	d2			. 3			
4	(including exte married filing jo	nsions) of yo bintly, include	ed after 2005 and lour 2008 tax return both spouses' amou ption	(see instructions). unts in <b>both</b> columns	lf.			
5			f zero or less, enter		5		1	
6		a contract of the second	maller of line 5 or \$				7	
78			If zero, stop; you ca n 1040, line 38"; Fo				1	
0			1 1040, inte 58, 10		8	[]		
9	Enter the appli	cable decima	l amount shown bel	ow:				
	If line 8 is— And your filing status is—							
		Distant	Married	Head of		le, Married filing		
	Over-	But not over—	filing jointly Enter	household on line 9—		eparately, or lifying widow(er)		
		\$16,000	.5	.5		.5		
	\$16,000 \$17,250	\$17,250 \$24,000	.5 .5	.5		.2 .1	9	X
	\$24,000	\$25,875	.5	.2		.1		
	\$25,875	\$26,500	.5			.1		
	\$26,500	\$32,000	.5	.1		.0		
	\$32,000	\$34,500	.2	.1		.0		
	\$34,500	\$39,750	-1	-1		.0		
	\$39,750 \$53.000	\$53,000	.1	.0		.0 .0		
	000,000					.0		
10	Multiply line 7		line 9 is zero, stop;	A THORNAL SALMON AND	credit.	a anartha w	10	
11	Enter the amo	unt from Form	π 1040, line 46; Fo	rm 1040A, line 28;	or 11			
2	1040 filers:	12 of the Line plus the amou	of your credits from line 11 Worksheet in Pub. 97 Ints, if any, from line 13 95, and line 7 of Form	72 (see instructions), 3 of Form 8396, line	12			
	1040A filers:	Enter the tota	I of your credits from I	ines 29 through 32.	14			
	1040NR filers:	12 of the Line plus the amou	I of your credits from I 11 Worksheet in Pub. 9 ints, if any, from line 13 95, and line 7 of Form	72 (see instructions), 3 of Form 8396, line				
13	Subtract line 1	2 from line 11	. If zero, stop; you	cannot take this cre	dit .		13	
4			inent savings contri line 52; Form 1040/				14	
	"See Pub 590 fo	the amount to	n enter if you are filing	Form 2555, 2555-EZ,	or 4563 o	r vou are excluding	income from	n Puerto Rico.

Form <b>88888</b> Department of the Treasury Internal Revenue Service	Direct Deposit of Refund to More Than One Acc ► See instructions below and on back. ► Attach to Form 1040, Form 1040A, Form 1040EZ, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.	£.	2008 Attachment Sequence No. 56
Name(s) shown on return		Your soc	al security number
1a Amount to be dep	posited in first account	1a	
b Routing number	►c □ Checking □ Savings		2
d Account number		C 11	
2a Amount to be dep	posited in second account ,	. 2a	~
b Routing number	►c □ Checking □ Savings		
d Account number		·	
3a Amount to be dep	posited in third account	. 3a	
b Routing number	►c Checking Savings		
d Account number			
4 Total amount to t shown on Form 1	De directly deposited. Add lines 1a, 2a, and 3a. The total must equal the amou 040, line 75a; Form 1040A, line 46a; Form 1040EZ, line 13a; Form 1040NF 40NR-EZ, line 23a; Form 1040-SS, line 12a; or Form 1040-PR, line 12a,	3.	<u> </u>

## General Instructions **Purpose of Form**

Use Form 8888 if you want us to directly deposit your tax refund to either two or three of your accounts at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union). If you file Form 8888, you cannot choose to get any part of your refund as a check. You cannot request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account). An account can be a checking, savings, or other account such as an individual retirement arrangement (IRA) (see page 2 for more information on IRAs), health savings account (HSA), Archer MSA, Coverdell education savings account (ESA), or Treasury Direct online account. You cannot have your refund deposited into more than

one account if you file Form 8379, Injured Spouse Allocation. Note. If you want your refund deposited to only one account, do not complete this form.

Instead, request direct deposit on your tax return.

Treasury Direct. You can request a deposit of your refund to a Treasury Direct online

account to buy U.S. Treasury securities and electronic savings bonds. For more information, go to www.TreasuryDirect.gov.

Do not file a Form 8888 on which you have crossed out or whited out any numbers. If you do, the CAUTION IRS will reject your direct deposit and send you a check.

## Why Use Direct Deposit?

- · You get your refund faster.
- · Payment is more secure. There is no check that can get lost or stolen.
- . It is more convenient. You do not have to make a trip to the bank.
- . It saves tax dollars because it costs the government less.

The IRS is not responsible for a lost refund if you enter the wrong account information. You should CAUTION check with your financial institution to get the correct routing and account numbers and make sure your deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.

## Specific Instructions

If you file a joint return and you complete and attach Form 8888, your spouse may get at least part of the refund. You should review who owns the account where the refund is being sent.



Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, a check will be sent instead. The IRS is not responsible if a financial institution rejects a direct deposit.

## Lines 1a, 2a, and 3a

Enter the portion of your refund you want directly deposited to each account. Each deposit must be at least \$1. The amount of your refund can be found on Form 1040, line 75a; Form 1040A, line 46a; Form 1040EZ, line 13a; Form 1040NR, line 71a; Form 1040NR-EZ, line 23a; Form 1040-SS, line 12a; or Form 1040-PR, line 12a. The total of lines 1a, 2a, and 3a must equal the total amount of your refund.

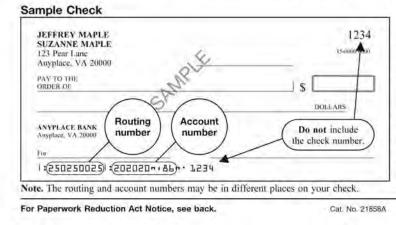
## Lines 1b, 2b, and 3b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check, the routing number is 250250025. Jeffrey and Suzanne Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter if:

· Your deposit is to a savings account that does not allow you to write checks, or

· Your checks state they are payable through a financial institution different from the one at which you have your account.



Form 8888 (2008)

<ul> <li>Line 51—Child Tax Credit</li> <li>Three Steps To Take the Child Tax Credit!</li> <li>Step 1. Make sure you have a qualifying child for the child tax credit (see the instructions for line 6c).</li> <li>Step 2. Make sure that for each qualifying child you either checked the box on Form 1040, line 6c, column (4), or completed Form 8901 (if the child is not your dependent).</li> <li>Step 3. Answer the questions on this page to see if you can use the worksheet on page 40 to figure your credit or if you must use Pub. 972.</li> </ul>	<ul> <li>2. Are you claiming any of the following credits?</li> <li>Residential energy efficient property credit, Form 5695.</li> <li>Retirement savings contributions credit, Form 8880.</li> <li>Mortgage interest credit, Form 8396.</li> <li>District of Columbia first-time homebuyer credit, Form 8859.</li> <li>Adoption credit, Form 8839.</li> <li>Yes. For INO, Continue You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.</li> </ul>
Ouestions       Who Must Use Pub. 972         Image: State of the st	<ul> <li>3. Are you excluding income from Puerto Rico or are you filing any of the following forms?</li> <li> <ul> <li>Form 2555 or 2555-EZ (relating to foreign earned income).</li> <li>Form 4563 (exclusion of income for residents of American Samoa).</li> <li> <li> Yes. rop You must use Pub. 972 to figure your credit. </li> </li></ul></li></ul>
	39 - Need more information or forms? See page 82.

			or Your Records 🛃
	fying child for the child tax credit, the child must neet the other requirements listed on page 15.	be under age 17 at the end	
	is worksheet if you answered "Yes" to question 1.	, 2, or 3 on page 39. Instead,	use Pub. 972.
	Number of qualifying children:× \$	1.000	61
1.	Enter the result.	1,000.	1
2.	Enter the amount from Form 1040, line 46.	2	
3.	Add the amounts from Form 1040:		
	Line 47		
	Line 48 +		
	Line 49 +	3	16 I.
	Line 50 + Enter the to	stal.	-
4.	Are the amounts on lines 2 and 3 the same?		
	Yes. STOP		
	You cannot take this credit because there is a to reduce. However, you may be able to take		
	additional child tax credit. See the TIP beh		
	<b>No.</b> Subtract line 3 from line 2.		4
5.	Is the amount on line 1 more than the amount of	on line 4?	
	Yes. Enter the amount from line 4.		-
	additional child tax credit. See the [	his is your child tax redit.	5
	THE DELOW.		Enter this amount on Form 1040, line 51,
	<b>No.</b> Enter the amount from line 1.		
	You may be able to take the ad		[1040] ····
	TIP on Form 1040, line 67, if you an line 5 above.	swered "Yes" on line 4 or	
	First, complete your Form 10	40 through line 66.	
		a anu additional abild tou	
	<ul> <li>Then, use Form 8812 to figur</li> </ul>	e any additional child tax	

	<ul> <li>Figure the amount of residential energy efficient property credit, mortg District of Columbia first-time homebuyer credit you are claiming.</li> </ul>	gage interest credit, or the
	g child for the child tax credit, the child must be <b>under age 17</b> at the end of 2008 and me ments listed on page 2.	
Part 1	1. Number of qualifying children; × \$1,000. Enter the	e result.
	2. Enter the amount from Form 1040, line 38: Form 1040A, line 22; or Form 1040NR, line 36.	
	<ul> <li>3. 1040 Filers. Enter the total of any— <ul> <li>Exclusion of income from Puerto Rico, and</li> <li>Amounts from Form 2555, lines 45 and 50;</li> <li>Form 2555-EZ, line 18; and</li> <li>Form 4563, line 15.</li> </ul> </li> <li>1040A and 1040NR Filers. Enter -0</li> </ul>	
	4. Add lines 2 and 3, Enter the total.	
	<ul> <li>5. Enter the amount shown below for your filing status.</li> <li>Married filing jointly - \$110,000</li> <li>Single, head of household, or qualifying widow(er) - \$75,000</li> <li>Married filing separately - \$55,000</li> </ul>	
	<ul> <li>6. Is the amount on line 4 more than the amount on line 5?</li> <li>No. Leave line 6 blank. Enter -0- on line 7.</li> <li>Yes. Subtract line 5 from line 4.</li> <li>If the model is not a multiple of \$1000</li> </ul>	
	If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.	
	7. Multiply the amount on line 6 by 5% (.05). Enter the result.	7
	<ul> <li>8. Is the amount on line 1 more than the amount on line 7?</li> <li>No. STOP</li> <li>You cannot take the child tax credit on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46. You also cannot the additional child tax credit on Form 1040, line 66; Form 1040A line 41; or Form 1040NR, line 61. Complete the rest of your Form 1040, 1040A, or Form 1040NR.</li> </ul>	
	☐ Yes. Subtract line 7 from line 1. Enter the result. Go to Part 2 on the next page.	8

Part 2	9.	Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 43.	9
	10.	Add the amounts from—         Form 1040 or Form 1040A or Form 1040NR         Line 47       Line 29         Line 48       Line 30         Line 49       Line 31         Line 50       Line 45         Line 53*       Line 48*         Line 54**       Line 49**         Enter the total,       10         *Include only the amount(s), if any, from Form 5695, line 20, and Form 8396, line 13.	
		***Include only the amounts, if any, from Form 8859, line 7.	-
	n.	<ul> <li>Are you claiming any of the following credits?</li> <li>Retirement savings contribution credit, Form 8880</li> <li>Adoption credit, Form 8839</li> </ul>	
		<b>No.</b> Enter the amount from line 10.	
		Yes. Complete the Line 11 Worksheet on the next page to figure the amount to enter here.	11
	12.	Subtract line 11 from line 9. Enter the result,	12
	13.	Is the amount on line 8 of this worksheet more than the amount on line 12?	
		No. Enter the amount from line 8. Yes. Enter the amount from line 12. See the TIP below. This is your child tax credit.	13 Enter this amount on Form 1040, line 51; Form 1040NR, line 46. 1040NR, line 46.
		You may be able to take the <b>additional child tax credit</b> of Form 1040, line 66; Form 1040A, line 41; or Form 1040NF line 61 only if you answered "Yes" on line 13.	
		<ul> <li>First, complete your Form 1040 through line 65, Form 1040A through line 40a, or Form 1040NR through line 60.</li> </ul>	
		Then, use Form 8812 to figure any additional child tax	credit.
ige 4			Publication 972 (20

Before you begin		Complete the Earned Income Worksheet on page 8 or 9 nly if you answered "Yes" on line 11 of the Child Ta		n page 5.	4
	1. En	ter the amount from line 8 of the Child Tax Credit Wo	rksheet on page 4.	1	
		ter your earned income from the worksheet on page or 9 that applies to you.	2	1	
		the amount on line 2 more than \$12,050? No. Leave line 3 blank, enter -0· on line 4, and go to line 5. Yes. Subtract \$12,050 from the amount on line 2. Enter the result.	000	]	
	4. Mi	dtiply the amount on line 3 by $(5\% (.15))$ and enter the	result.	4	
		<ul> <li>the amount on line 1 of the Child Tax Credit Worksheet re?</li> <li>No. If line 4 above is:</li> <li>Zero, enter the amount from line 1 above on line 1: not complete the rest of this worksheet. Instead, go baa Credit Worksheet on page 5 and do the following. Entiline 10 on line 11, and complete lines 12 and 13.</li> <li>More than zero, leave lines 6 through 9 blank, enter go to line 11.</li> <li>Yes. If line 4 above is equal to or more than line 1 above, blank, enter -0- on line 10, and go to line 11. Otherwise, se <i>filers</i>, and 1040NR filers on page 7 and then go to line 6.</li> </ul>	2 of this worksheet. Do ck to the Child Tax er the amount from r -0- on line 10, and leave lines 6 through 9		
If married filing jointly, include your spouse's amounts with yours when completing lines 6	For	ter the total of the following amounts from rm(s) W-2: Social security taxes from box 4, and Medicare taxes from box 6.	6	]	
(and 7,	• 10- 10-	and entered on the dotted line next to the	7	]	
	8. Ad	d lines 6 and 7. Enter the total.	8	1	
	For 10- • • • • • •	40 filers. Enter the total of the amounts from         rm 1040, lines 64a and 65.         40A filers. Enter the total of any—         Amount from Form 1040A, line 40a, and         Excess social security and tier 1 RRTA taxes         theld that you entered to the left of Form         40A, filers. Enter the amount from Form	9	]	
	10-	40NR, line 60.			

11.	Enter the larger of line 4 or line 10.	u
12.	Is the amount on line 11 of this worksheet more than the amount on line 15	7
12	□ No. Subtract line 11 from line 1. Enter the result.	
	Yes. Enter -0	12
	Next, figure the amount of any of the following credits that you are claimin	ng.
	<ul> <li>Retirement savings contributions credit, Form 8880</li> <li>Adoption credit, Form 8839</li> </ul>	
	Then, go to line 13.	-
13.	Enter the total of the amounts from-	
	Form 8880, line 14, and     Form 8839, line 18.	13
14.	Enter the amount from line 10 of the Child Tax Credit Worksheet on page 5.	14
15.	Add lines 13 and 14. Enter the total.	15
		Enter this amount on line 11 of the Child Tax Credit Worksheet on page 5.
	<b>1040 filers.</b> Complete lines 58, 64a, and 65 of your return if they apply to <b>1040A filers.</b> Complete line 40a of your return if it applies to you. If you, filing jointly, had more than one employer for 2008 and total wages of ove excess social security and railroad retirement (RRTA) taxes withheld. See t Form 1040A, line 43.	or your spouse if r \$102,000 figure any
	1040NR filers. Complete lines 53 and 60 of your return if they apply to yo	ou.
	Railroad employees. Include the following taxes in the total on line 6 of the	he Line 11 Worksheet.
	Tier 1 tax withheld from your pay. This tax should be shown in box 14 of your Form(s) W-2 and identified as "Tier 1 tax."	
	If you were an employee representative, 50% of the total Tier 1 tax and Tier 1 Medicare tax you paid for 2008.	

a the super server in the server of the serv	Keep for Your I	
Before you begin:	Gen 101	
<ul> <li>Use this worksheet only if you were sent here from the Line 11 Worksheet on page 4a of Form 8812, Additional Child Tax Credit.</li> <li>Disregard community property laws when figuring the amounts to enter on this with financial filing jointly, include your spouse's amounts with yours when completing the amounts with yours when yours w</li></ul>	orksheet.	0
<ul> <li>In marines ming jointy, mease you spouse a smoother with you's mich completing</li> </ul>	g ma womoneer.	
29		
1. a. Enter the amount from Form 1040, line 7, or Form 1040NR, line 8	the Pres 0040 Bes db	1a
b. Enter the amount of any nontaxable combat pay received. Also enter this amoun This amount should be shown in Form(s) W-2, box 12, with code Q.	nt on Form 8812, line 4b.	1b.
Next, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K	-1 (Form 1065 or Form	
1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3. 2. a. Enter any statutory employee income reported on line 1 of Schedule C or C-EZ		29
b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule	chedule K-1 (Form 1065).	
box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, co amount by any unreimbursed nonfarm partnership expenses you deducted on S any statutory employee income or any other amounts exempt from self-employee	chedule E. Do not include	
commodities dealers must add any gain or subtract any loss (in the normal cour	se of dealing in or trading	
section 1256 contracts) from section 1256 contracts or related property c. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partne		2b
Schedule K-1 (Form 1065), box 14, code A.* Reduce this amount by any unreim	bursed	
farm partnership expenses you deducted on Schedule E. <b>Do not</b> include any an exempt from self-employment tax		
d. If you used the farm optional method to figure net earnings from self-employment	nt, enter	
the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and e	enter on	
line 2e the amount from line 2c	nter the (loss) from line 2c.	26.
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, stop. Do not complete the res	t of this worksheet.	
Instead, enter -0- on line 2 of the Line 11 Worksheet on page 6 or line 4a of Form 8 4. Enter any amount included on line 1a that is:	812, whichever applies	3.
a. A scholarship or fellowship grant not reported on Form W-2	4a.	
b. For work done while an inmate in a penal institution (enter "PRI" and this amount	it on the	
dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR) c. A pension or annuity from a nonqualified deferred compensation plan or a	•••••••• 4b	
nongovernmental section 457 plan (enter "DFC" and this amount on the dotted I to line 7 of Form 1040 or line 8 of Form 1040NR). This amount may be shown in		
of your Form W-2. If you received such an amount but box 11 is blank, contact y		
employer for the amount received as a pension or annuity.	4c	
<ol> <li>Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. Do not include any amount</li> </ol>		
that is also included on line 4a, 4b, or 4c above		
b. Enter the amount, if any, from Form 2555, line 44, that is also deducted on Schedule C, C-EZ, or F, or included on Schedule E in partnership		
net income or (loss) 5b		
<ul> <li>c. Subtract line 5b from line 5a</li> <li>6. Enter the amount from Form 1040, line 27</li> </ul>		
7. Add lines 4a through 4c, 5c, and 6		7.
8. Subtract line 7 from line 3		8.
<ul> <li>If you were sent here from the Line 11 Worksheet on page 6, enter this amo worksheet.</li> </ul>		
<ul> <li>If you were sent here from Form 8812, enter this amount on line 4a of that if If you have any Schedule K-1 amounts and you are not required to file Schedule SE, line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE.</li> </ul>	complete the appropriate	ır
return.		

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Page 7

Form 1040-Line 44

4

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion or the housing exclusion on Form

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2555 or Form 2555-EZ, you must figure your tax using the worksheet below.

## Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records

1. Enter the amount from Form 1040, line 43	t
2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, line 45, or Form 2555-EZ, line 18.	2.
3. Add lines 1 and 2	3.
4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 that begin on page 34 to see which tax computation method applies.	4.
5. Tax on the amount on line 2. Use the Tax Table or Tax Computation Worksheet, whichever	
	5.
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0 Also include this amount on	
Form 1040, line 44	6.
*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Sche you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through lin the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you hav subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of y Worksheet). If the result is more than zero, that amount is your capital gain excess.	e 6 (line 10 if you use re a capital gain excess, your Schedule D Tax
If you do not have a capital gain excess, complete the rest of either of those worksheets according to the workshe complete lines 5 and 6 above.	eet's instructions. Then
If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Scl (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then con above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Workshe	nplete lines 5 and 6
<ol> <li>Reduce the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Wo Schedule D Tax Worksheet (but not below zero) by your capital gain excess.</li> </ol>	orksheet or line 9 of your
2. Reduce the amount you would otherwise enter on Form 1040, line 9b, (but not below zero) by any of your cap in (1) above.	ital gain excess not used
3. Reduce the amount on your Schedule D (Form 1040), line 18, (but not below zero) by your capital gain excess	4
4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on pa	we D-9 of the

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Need more information or forms? See page 82.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815,

## IRA Deduction Worksheet—Line 32

or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2008.

If you were age 701/2 or older at the end of 2008, you cannot deduct any contributions made to your traditional IRA or treat them



You may be able to take the retirement savings contributions credit. See the instructions

for line 52 on page 41.

Form 1040-Line 32



as nondeductible contributions. Do not complete this worksheet for anyone age 701/2 or older at the end of 2008. If you are married filing jointly and only one spouse was under age 701/2 at the end of 2008, complete this worksheet only for that spouse. Before you begin: Be sure you have read the list on page 27. You may not be eligible to use this worksheet. Figure any amount on Form 1040, line 34, and any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31). Your IRA Spouse's IRA 1a. Yes No Were you covered by a retirement plan (see above)? ... la. If married filing jointly, was your spouse covered by a refirement plan? 1b. Yes No b. Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8. \$5,000, if under age 50 at the end of 2008. \$6,000, if age 50 or older but under age 70½ at the end of 2008. Otherwise, go to line 2. 2. Enter the amount shown below that applies to you. · Single, head of household, or married filing separately and you lived apart from your spouse for all of 2008, enter \$63,000 Qualifying widow(er), enter \$105,000 2a. 26. · Married filing jointly, enter \$105,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$169,000 for the person who was not covered by a plan · Married filing separately and you lived with your spouse at any time in 2008. enter \$10,000 3. Enter the amount from Form 1040, line 22 3. Enter the total of the amounts from Form 1040, lines 23 4. through 31a, line 34, and any write-in adjustments you entered on the dotted line next to line 36 ... 4. 5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns 5a. 5b. Is the amount on line 5 less than the amount on line 2? 6. None of your IRA contributions are deductible. For details on No. nondeductible IRA contributions, see Form 8606. Subtract line 5 from line 2 in each column. Follow the instruction below Ves. that applies to you. · If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. i. \$5,000, if under age 50 at the end of 2008. ii. \$6,000, if age 50 or older but under age 701/2 at the end of 2008. 6b. Otherwise, go to line 7. 64. · If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. i. \$5,000, if under age 50 at the end of 2008. ii. \$6,000 if age 50 or older but under age 701/2 at the end of 2008. Otherwise, go to line 7.

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Need more information or forms? See page 82.

## Form 1040-Line 32

		Your IRA	Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.		
	<ul> <li>Single, head of household, or married filing separately, multiply by 50% (.50)(or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2008)</li> <li>7a.</li> </ul>	<u> </u>	7b
	<ul> <li>Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2008). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2008)</li> </ul>		
8.	Enter the total of your (and your spouse's if filing jointly):		
	Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 27 for exceptions     8.		
	<ul> <li>Alimony and separate maintenance payments reported on Form 1040, line 11</li> </ul>		
	Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q		
9.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0 For more details, see Pub. 590		
0.	Add lines 8 and 9 10		
	If married filing jointly and line 10 is less than \$10,000 (\$11,000 if one spouse is age 50 or older at the end of 2008; \$12,000 if both spouses are age 50 or older at the end of 2008), <b>stop here</b> and see Pub. 590 to figure your IRA deduction.		
1.	Enter traditional IRA contributions made, or that will be made by April 15, 2009, for 2008 to your IRA on line 11a and to your spouse's IRA on line 11b 11a.		116.
2,	On line 12a, enter the <b>smallest</b> of line 7a, 10, or 11a. On line 12b, enter the <b>smallest</b> of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible	1.	
	contribution (see Form 8606)		12b

Need more information or forms? See page 82.

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1. I		figure your tax. √ If you do not have to file Schedul you checked the box on line 13 of	e D and you received car	e if you can use this worksheet to pital gain distributions, be sure
2	2555 or 2555-EZ (rel	a Form 1040, line 43, (However, if you a sting to foreign earned income), enter the et on page 35)	amount from	
		n Form 1040, line 9b* 2.		
	Are you filing Schedu			
ſ	Schedule D. loss, enter -0			
. 1		ount from Form 1040, line 13 J 4.		
5. 1	If you are claiming in 4952, enter the amount	vestment interest expense on Form at from line 4g of that form.		
		ine 4. If zero or less, enter -0		
		ine 1. If zero or less, enter -0		
ð. í	Enter the smaller of: • The amount on 1 • \$32,550 if single \$65,100 if marrie \$43,650 if head	or married filing separately, ed filing jointly or qualifying widow(er),	}	_
9. 1	Is the amount on line	7 equal to or more than the amount on li	ne 8?	
I	No. Enter the ame	and 10; go to line 11 and check the "No"		
		ine 8		
[	Yes. Skip lines 11	nes 6 and 10 the same? through 14; go to line 15. aller of line 1 or line 6		
		n line 10 (if line 10 is blank, enter -0-) .		
		line 11		
14. N	Multiply line 13 by 1	5% (.15)		
1	whichever applies	amount on line 7. Use the Tax Table or 7		15.
		amount on line 1. Use the Tax Table or		
18. T	Tax on all taxable in Form 1040, line 44. (	come. Enter the smaller of line 16 or lin If you are filing Form 2555 or 2555-EZ, enter it on line 4 of the worksheet on p	e 17. Also include this and do not enter this amount	mount on on Form
		or 2555-EZ, see the footnote in the workshee		

Bef	ore you begin:	You cannot take the credit if you have no qualifying children for 20 (\$1,200 if married filing jointly) before offset (see Refund Offset on pay have received the maximum amount of the credit.	08 and received an economic stimulus payment of \$600 to 59). You cannot take the credit because you already
		If you received Notice 1378, have it available. The notice shows the are eed to fill in line 28 below.	nount of your economic stimulus payment, which you wi
1.		ouse if filing a joint return, be claimed as a dependent on another person	
	No. Go to line		DRAFT
		ot get the credit. Stop here.	
2.	The second second second	n include a valid social security number for you and, if filing a joint retur s 3 and 4 and go to line 5.	n, your spouse?
	No. Got to lin		
3.	Are you filing a joi		
	Ves. Go to line		
		take the credit. Stop here.	
4.		your spouse a member of the U.S. Armed Forces at any time during 2008	2
	Yes. Go to line		
	No. You cann	tot take the credit, Stop here.	
5.	Enter the amount fr	om Form 1040, line 56	5.
6.	Enter the amount fr	om Form 1040, line 51	····· 6
		if married filing jointly)	
9.	Enter the smaller of	f line 7 or line 8	

	Form 10	40-Lines 67 Through 74						
	avery Debate Credit Line 70 (centinued)							
iec	overy Rebate Credit — Line 70 (continued)							
10.	Is the amount on line 9 at least \$300 (\$600 if married filing jointly)?							
	Yes. If you have at least one qualifying child for whom you entered a valid social security number* on Form 1040, line 6c, column (2), and either checked the box on Form 1040, line 6c, column (4), or completed Form 8901, go to line 11. Otherwise, skip lines 11 through 21 and enter the amount from line 9 on line 22.							
	No. If line 7 is more than zero, go to line 11. Otherwise, skip line 11 and go to line 12.							
н.	Is your gross income** more than the amount shown below for your filing status?  • Single or married filing separately - \$8,950	AFT						
	Married filing jointly - \$17,900	RAFT						
	- Head of household - 511,000							
	• Qualifying widow(er) - \$14,400							
	No. Go to line 12.							
	Yes, Skip lines 12 through 18 and go to line 19.							
12.	Enter the amount from Form 1040, line 20a							
13.	Enter the amount of any nontaxable veterans' disability or death benefits you received in 2008	. 13						
14.	Are you filing Form 8812?							
	Yes. Skip line 15. Enter on line 16 the amount from Form 8812, line 4a.							
	No. Go to line 15.							
15.	Are you filing Form 2555 or 2555-EZ to exclude foreign earned income, or using one of the optional methods to figure- your net earnings from self-employment on Schedule SE, or are you a church employee or member of the clergy?							
	Yes. Fill out the Earned Income Worksheet on page 8 of Pub. 972 and enter on line 16 the amount from line 8 of that worksheet.							
	No. Go to line 16.							
16.	Earned income. If you did not already enter an amount on this line as instructed on line 14 or 15, complete Worksheet B on page 49 through line 4b. Enter the amount from Worksheet B, line 4b (If you had nontaxable combar pay, be sure to include it on this line even if you did not include it in earned income for the earned income credit, Also include it on Form 1040, line 64b)							
17.	Qualifying income. Add lines 12, 13, and 16							
18.	Is line 17 at least \$3,000?							
	<b>No.</b> Skip lines 19 through 21 and enter the amount from line 9 on line 22.							
	Yes, Go to line 19.							
19.	Enter \$300 (\$600 if married filing jointly)	19						
20.	Enter the larger of line 9 or line 19	No. 2010						
21.	Multiply \$300 by the number of qualifying children for whom you entered a valid social security number* on Form 1040, line 6c, column (2), and either checked the box on Form 1040, line 6c, column (4), or completed Form 8901							
22.	Add lines 20 and 21	1.						
23.	Enter the amount from Form 1040, line 38							
24.	Enter \$75,000 (\$150,000 if married filing jointly)							
25.	Is the amount on line 23 more than the amount on line 24?							
	No. Skip line 26. Enter the amount from line 22 on line 27 below.							
	Yes. Subtract line 24 from line 23	. 25.						
26.	Multiply line 25 by 5% (.05)							
27.	Subtract line 26 from line 22. If zero or less, enter -0	1 D D 1						
28.	Enter the amount, if any, of the economic stimulus payment you received (before offset) as shown on Notice 1378. If filing a joint return, include your spouse's payment. If you filed a joint return for 2007 and received an economic stimulus payment, you and your spouse are each treated as having received half of the payment.							
29.	<b>Recovery rebate credit.</b> Subtract line 28 from line 27. If zero or less, enter -0 Enter the result here and, if more than zero, on Form 1040, line 70. If you entered an amount on line 13 above, enter "VA" on the dotted line to the left of							
	Form 1040, line 70. If line 28 is more than line 27, you do not have to pay hack the difference							
A val luring	Ind social security number is not required for a qualifying child if you filed a joint return AND either you or your spouse was a member of	the U.S. Armed Forces at any time						

exclusion on Form 2555 or 2555-EZ. Your gross income also includes all gains from Schedule D, lines 1 and 8; Schedule D-1, lines 1 and 8; Form 4684, line 14, and column (c) of lines 29 and 34; Form 4797. lines 2, 10, and 30; Form 6252, lines 24 and 35; Form 6781, lines 1 and 12; Form 8824, lines 14, 23, 35, and 36; and Form 2439, line 1a. But subtract from this total any section 1202 exclusion, any section 1045 or section 1397B rollover, any exclusion of gain from DC Zone assets or qualified community assets, and any section 121 exclusion shown on Schedule D or Form 4797.

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Need more information or forms? See page 82.

Before you beg	fin: You cannot take the credit if you have no qualifying children for 2008 and (\$1,200 if married filing jointly) before offset (see Refund Offset on page 59), have received the maximum amount of the credit.	
	If you received Notice 1378, have it available. The notice shows the amount need to fill in line 28 below.	of your economic stimulus payment, which you wi
1. Can you, or yo	ur spouse if filing a joint return, be claimed as a dependent on another person's retur	n?
No. Go	o line 2.	DDAET
Ves. You	cannot get the credit. Stop here,	DRAFT
2. Does your tax	return include a valid social security number for you and, if filing a joint return, your	spouse?
Yes. Skip	lines 3 and 4 and go to line 5.	
No. Got	to line 3.	
3. Are you filing	a joint return for 2008?	
Ves. Go		
	cannot take the credit. Stop here.	
_	u or your spouse a member of the U.S. Armed Forces at any time during 2008?	
Yes. Go		
-	cannot take the credit. Stop here.	
-	int from Form 1040, line 56	
	mt from Form 1040, line 51	
7. Add lines 5 ar	d 6	7.
8. Enter \$600 (\$	.200 if married filing jointly)	
	ler of line 7 or line 8	

Need more information or forms? See page 82.

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	Recovery	Rebate	Credit -	- Line 70	(continued)
--	----------	--------	----------	-----------	-------------

0.	Is the amount on line 9 at least \$300 (\$600 if married filing jointly)? Yes. If you have at least one qualifying child for whom you entered a valid social security number* on Form 1040.		
	line 6c, column (2), and either checked the box on Form 1040, line 6c, column (4), or completed Form 8901, go to line 11. Otherwise, skip lines 11 through 21 and enter the amount from line 9 on line 22.		
	No. If line 7 is more than zero, go to line 11. Otherwise, skip line 11 and go to line 12.		
I.	Is your gross income** more than the amount shown below for your filing status? • Single or married filing separately – \$8,950	л	FT
	• Single of married filing separately – 55,950 DR	A	r 1
	• Head of household – \$11,500		)
	• Qualifying widow(er) – \$14,400		
	No. Go to line 12.		
	Yes. Skip lines 12 through 18 and go to line 19.		-
2.	Enter the amount from Form 1040, line 20a		
3.	Enter the amount of any nontaxable veterans' disability or death benefits you received in 2008	13.	
4.	Are you filing Form 8812?		
	Yes. Skip line 15. Enter on line 16 the amount from Form 8812, line 4a.		
	No. Go to line 15.		
5.	Are you filing Form 2555 or 2555-EZ to exclude foreign earned income, or using one of the optional methods to figure		
	your net earnings from self-employment on Schedule SE, or are you a church employee or member of the clergy?		
	Yes. Fill out the Earned Income Worksheet on page 8 of Pub. 972 and enter on line 16 the amount from line 8 of that worksheet.		
	No. Go to line 16.		
6.	Earned income. If you did not already enter an amount on this line as instructed on line 14 or 15, complete Worksheet		
	B on page 49 through line 4b. Enter the amount from Worksheet B, line 4b (If you had nontaxable combat pay, be sure		
	to include it on this line even if you did not include it in earned income for the earned income credit. Also include it on Form 1040, line 64b)	16	
7.	Qualifying income. Add lines 12, 13, and 16		
8.	Is line 17 at least \$3,000?		-
	<b>No.</b> Skip lines 19 through 21 and enter the amount from line 9 on line 22.		
	Yes, Go to line 19.		_
9.	Enter \$300 (\$600 if married filing jointly)		
0.	Enter the larger of line 9 or line 19	20.	
1.	Multiply \$300 by the number of qualifying children for whom you entered a valid social security number* on Form 1040, line 6c, column (2), and either checked the box on Form 1040, line 6c, column (4), or completed Form 8901,		
2.	Add lines 20 and 21		
3.	Enter the amount from Form 1040, line 38		
4.	Enter \$75,000 (\$150,000 if married filing jointly)	24.	
5.	Is the amount on line 23 more than the amount on line 24?		
	No. Skip line 26. Enter the amount from line 22 on line 27 below.		1.4
	Ves. Subtract line 24 from line 23	25.	
6.	Multiply line 25 by 5% (.05)	26.	
7.	Subtract line 26 from line 22. If zero or less, enter -0	27.	· · · · · · · · · ·
8.	Enter the amount, if any, of the economic stimulus payment you received (before offset) as shown on Notice 1378. If		
	filing a joint return, include your spouse's payment. If you filed a joint return for 2007 and received an economic		
	stimulus payment, you and your spouse are each treated as having received half of the payment	28.	
9.	Recovery rebate credit. Subtract line 28 from line 27. If zero or less, enter -0 Enter the result here and, if more than zero, on Form 1040, line 70. If you entered an amount on line 13 above, enter "VA" on the dotted line to the left of		
	Form 1040, line 70. If line 28 is more than line 27, you do not have to pay back the difference	29.	
val.	lid social security number is not required for a qualifying child if you filed a joint return AND either you or your spouse was a member of t	e U.S.	Armed Forces at any th
	2008.		
Sch	r gross income includes the total of the following amounts: Form 1040, lines 7, 8a, 9a, 10, 11, 15b, 16b, 19, 20b, and 21 (excluding any neg edule C-EZ, line 1; Schedule E, lines 3 and 4; Schedule F, line 11; Form 4855, line 7; Schedule K-1 (Form 1065), box 14, codes B and C; 3 e K-2; Schedule K-1 (Form 1120S), box 14, code B. But <b>do not</b> include on this line any amount for which you claimed the foreign earned i ion on Form 2555 or 2555-EZ.	Schedul	le K-1 (Form 1065-B), b
	our gross income also includes all gains from Schedule D, lines 1 and 8; Schedule D-1, lines 1 and 8; Form 4684, line 14, and column (c) o		
	1. 10. and 30; Form 6252, lines 24 and 35; Form 6781, lines 1 and 12; Form 8824, lines 14, 23, 35, and 36; and Form 2439, line 1a. But sub- values on a section 1015 or various 13078 rollows are a schedure of easy form DC Zana wait, or shallful community, and an a schedure of the section 1015 or various 13078 rollows are a schedure of easy form DC Zana wait, or shallful community, and an a schedure of the section 1015 or various 13078 rollows are a schedure of easy form DC Zana wait, or shallful community, and and schedure of the section 1015 or various 13078 rollows are a schedure of easy form DC Zana wait, or shallful community, and and schedure of the section 13078 rollows are a schedure of easy form 100 rollows are schedured and schedure of the sched		
	exclusion, any section 1045 or section 1397B rollover, any exclusion of gain from DC Zone assets or qualified community assets, and any se ule D or Form 4797.	cuon 1	=1 exclusion shown on

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	artment of the Treasury mai Revenue Service (99)		ild Information ete and attach to For only if you have	Little -		2008 Attachment Sequence No. 43	
-	ne(s) shown on return			p	You	r social security number	
B	efore you begir	<ul> <li>take the EIC, and (</li> <li>Be sure the child's social security card</li> </ul>	<li>b) you have a qual name on line 1 and Otherwise, at the SSN on the child'</li>		er (SSN) on line 2 return, we may red	agree with the child's fuce or disallow your	
CA	back of sched	longer to process your re					
Qualifying Child Information			Ci	hild 1	Child 2		
1	Child's name If you have more than two of only have to list two to get	qualifying children, you the maximum credit.	First name	Last name	First name	Last name	
2	Child's SSN The child must have an SSN of the Form 1040A instructi Form 1040 instructions unle died in 2008. If your child v and did not have an SSN, er and attach a copy of the chi	ons or page 47 of the ss the child was born and was born and died in 2008 nter "Died" on this line					
3	Child's year of birth		Year If horn after 1 and 4h; go to	089. vkip lines 4a line 3	Year If horn after and the gran	1989 skyr Imex 40 Time 5	
1.5	If the child was bor	CONTRACTOR OF THE PARTY OF THE	_		_		
а	Was the child under age 24 student?	at the end of 2008 and a	Go to line 5.	L No. Continue,	Gin to line 5.	No. Continue.	
b	Was the child permanently a any part of 2008?	and totally disabled during	Continue.	<b>No.</b> The child is not a qualifying child.	<b>Yes.</b> Comûnne.	<b>No.</b> The child is not a qualifying child.	
5	Child's relationship (for example, son, daughter, niece, nephew, foster child,	grandchild,		A			
6	Number of months you in the United Sta • If the child lived with you 2008 but less than 7 mon • If the child was born or d home was the child's hon or she was alive during 2	ates during 2008 u for more than half of ths, enter "7." lied in 2008 and your ne for the entire time he	Do not enter me	months	Do not enter m	months	
(		e able to take the addition izen or resident alien. For					

(Form 1040A or 1040) Qualifying C		hild Information blete and attach to Form 1040A or 1040 only if you have a qualifying child.		C Da	2008	
Department of the Treasury COM Internal Revenue Service (99) Name(s) shown on return				You	Attachment Sequence No. 43 r social security number	
		eksen isker i	6	~		
Before you begi	<ul> <li>Be sure the child's social security card.</li> </ul>	b) you have a qual name on line 1 and Otherwise; at the SSN on the child'	ifying child.	rr (SSN) on line 2 return, we may red	agree with the child's have or disallow your	
back of schee	e EIC even though you ar lule for details. s longer to process your re ild.					
Qualifying Child I	nformation	CI	hild 1	Child 2		
<ol> <li>Child's name If you have more than two only have to list two to get</li> </ol>	qualifying children, you the maximum credit.	First name	Last name	First name	Last name	
2 Child's SSN The child must have an SSN as defined on page 41 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2008. If your child was born and died in 2008 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.					1	
3 Child's year of birth		Year If horn after 1 and 4h; go to	989. vhip lines 4a line 3	Year If born after a and 4b; gata	1980 skyr lines 40 line 5	
4 If the child was bo a Was the child under age 2- student?	Constant and Solid States and The second	Go to line 5.	No. Continue.	Go to line 5.	No.	
<b>b</b> Was the child permanently any part of 2008?	and totally disabled during	<b>Yes.</b> Continue.	No. The child is not a qualifying child.	<b>Yes.</b> Cominue.	<b>No.</b> The child is not a qualifying child.	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)		0		-		
<ul> <li>6 Number of months you in the United S<sup>2</sup></li> <li>• If the child lived with you 2008 but less than 7 mo</li> <li>• If the child was born or home was the child's hor or she was alive during</li> </ul>	tates during 2008 ou for more than half of nths, enter "7." died in 2008 and your me for the entire time he	Do not enter me	months ore than 12 months.	Do not enter m	months	
	be able to take the addition itizen or resident alien. For					

	A gradient of the second se
Part 1	1. Enter your earned income from Step 5 on page 46,
All Filers Using Worksheet A	<ul> <li>Look up the amount on line 1 above in the EIC Table on pages 51–58 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.</li> <li>If line 2 is zero, You cannot take the credit. Enter "No" on the dotted line next to line 65a.</li> </ul>
	3. Enter the amount from Form 1040, line 38.
	<ul> <li>4. Are the amounts on lines 3 and 1 the same?</li> <li> Pres. Skip line 5; enter the amount from line 2 on line 6. </li> <li> No. Go to line 5.</li></ul>
Part 2 Filers Who Answered "No" on Line 4	<ul> <li>5. If you have:</li> <li>No qualifying children, is the amount on line 3 less than \$7,200 (\$10,200 if married filing jointly)?</li> <li>1 or more qualifying children, is the amount on line 3 less than \$15,750 (\$18,750 if married filing jointly)?</li> <li>Yes. Leave line 5 blank; enter the amount from line 2 on line 6.</li> <li>No. Look up the amount on line 3 in the EIC Table on pages 51-58 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amount on line 5 and 2. Then, enter the smaller amount on line 6.</li> </ul>
Part 3 Your Earned Income Credit	<ul> <li>6. This is your earned income credit.</li> <li>6</li> <li>Enter this autount on Form 1040, line 65a.</li> <li>✓ If you have a qualifying child, complete and attach Schedule EIC.</li> </ul>
	If your EIC for a year after 1996 was reduced or disallowed, see page 47 to find out if you must file Form 8862 to take the credit for 2008.

Pub. 721 to figure each beneficiary's taxable amount.

#### Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

#### Rollovers

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Form 1040-Lines 15a Through 16b

Enter on line 16a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. From the total on line 16a, subtract any contributions (usually shown in box 5) that were taxable to

#### Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

any death Note. If you had more than one partially	e the beneficiary of a deceased employee or former e h benefit exclusion that you are entitled to (up to \$5.0 taxable pension or annuity, figure the taxable part of ension or annuity payments received in 2008 on Form	00) in the amount entered on line 2 below. each separately. Enter the total of the taxable part
	ments received in 2008. Also, enter this amount on F	
	uity starting date	
	t last year, skip line 3 and enter the amount from line ow (even if the amount of your pension or annuity ha	
after 1997 and the payments are for	able 1 below. But if your annuity starting date was your life and that of your beneficiary, enter the ow.	
. Divide line 2 by the number on line 3		4.
<ol> <li>Multiply line 4 by the number of mon annuity starting date was before 1987</li> </ol>	ths for which this year's payments were made. If you , skip lines 6 and 7 and enter this amount on line 8.	u.
	x free in years after 1986. If you completed this	
	from line 10 of last year's worksheet	
	n line 1. Enter the result, but not less than zero. Also,	
1040, line 16b. If your Form 1099-R : Form 1099-R If you are a retired pub		
Form 1099-R. If you are a retired pub page 22 before entering an amount on 0. Was your annuity starting date before Yes. Stop Leave line 10 blank. No. Add lines 6 and 8. This is th	olic safety officer, see Insurance Premiums for Retired	8. You will need this
Form 1099-R. If you are a retired pub page 22 before entering an amount on 0. Was your annuity starting date before Yes. Stop Leave line 10 blank. No. Add lines 6 and 8. This is th	ble safety officer, see Insurance Premiums for Retired line 16b	8. You will need this
Form 1099-R. If you are a retired pub page 22 before entering an amount on 0. Was your annuity starting date before Yes. Stop Leave line 10 blank. No. Add lines 6 and 8. This is th	ble safety officer, see Insurance Premiums for Retired line 16b. 1987? Table 1 for Line 3 Above AND your annuity	Public Safety Officers on 9.
Form 1099-R. If you are a retired pub page 22 before entering an amount on Was your annuity starting date before Yes. Stop Leave line 10 blank. No. Add lines 6 and 8. This is th	hic safety officer, see Insurance Premiums for Retirec line 16b	Public Safety Officers on       9.         9.       9.         8. You will need this       10.         starting date was—
Form 1099-R. If you are a retired pub page 22 before entering an amount on Was your annuity starting date before Yes. Top Leave line 10 blank. No. Add lines 6 and 8. This is th number when you fill out this IF the age at annuity starting	ble safety officer, see Insurance Premiums for Retired 1987? te amount you have recovered tax free through 200 is worksheet next year Table 1 for Line 3 Above AND your annuity before November 19, 1996,	Public Safety Officers on 9.  S. You will need this
Form 1099-R. If you are a retired pub page 22 before entering an amount on Was your annuity starting date before Yes. Stor Leave line 10 blank. No. Add lines 6 and 8. This is th number when you fill out the HF the age at annuity starting date (see page 22) was 55 or under 56-60	ble safety officer, see Insurance Premiums for Retirec 1 ine 16b	1 Public Safety Officers on         9.           8. You will need this         10.           starting date was—         after November 18, 1996, enter on line 3           360         310
Form 1099-R. If you are a retired pub page 22 before entering an amount on Was your annuity starting date before Yes. Stop Leave line 10 blank. No. Add lines 6 and 8. This is th number when you fill out thi Here the age at annuity starting date (see page 22) was 55 or under 56-60 61-65	hic safety officer, see Insurance Premiums for Retirec line 16b	1 Public Safety Officers on       9.         8. You will need this       10.         starting date was—         after November 18, 1996,         enter on line 3         360         310         260
Form 1099-R. If you are a retired pub page 22 before entering an amount on Was your annuity starting date before Yes. Stop Leave line 10 blank. No. Add lines 6 and 8. This is th number when you fill out thi Here age at annuity starting date (see page 22) was 55 or under 56-60 61-65 66-70	hic safety officer, see Insurance Premiums for Retirect line 16b	1 Public Safety Officers on 9.       9.         8. You will need this 
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1			our Records
Be	<ul> <li>Complete Form 1040, lines 21, 23 through 32, and 34 if they apply Figure any write-in adjustments to be entered on the dotted line new instructions for line 36 on page 31).</li> <li>If you are married filing separately and you lived apart from your s enter "D" to the right of the word "benefits" on line 20a. If you do error notice from the IRS.</li> <li>Be sure you have read the Exception on page 24 to see if you can instead of a publication to find out if any of your benefits are taxability.</li> </ul>	t to line pouse for not, you use this	e 36 (see the or all of 2008, u may get a math
1.	Enter the total amount from <b>box 5</b> of <b>all</b> your <b>Forms SSA-1099</b> and <b>Forms RRB-1099.</b> Also, enter this amount on Form 1040, line 20a, <b>1.</b>		
2.	Enter one-half of line 1	, 2.	
3.	Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17		
	through 19, and 21		
4.	Enter the amount, if any, from Form 1040, line 8b		
5.	Add lines 2, 3, and 4	, 5.	
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, line 34, and any write-in adjustments you entered on the dotted line next to line 36	. 6.	
7.	Is the amount on line 6 less than the amount on line 5?		
	None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	Yes. Subtract line 6 from line 5	. 7.	
8.	<ul> <li>If you are:</li> <li>Married filing jointly, enter \$32,000</li> <li>Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2008.</li> </ul>		
	<ul> <li>Married filing separately and you lived with your spouse at any time in 2008, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17</li> </ul>	. 8.	
9.	Is the amount on line 8 less than the amount on line 7?		
	No. STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2008, be sure you entered "D" to the right of the word "benefits" on line 20a.		
	Yes. Subtract line 8 from line 7	. 9.	
	Enter: $12,000$ if married filing jointly; $9,000$ if single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2008.		
	Subtract line 10 from line 9. If zero or less, enter -0-		
	Enter the smaller of line 9 or line 10		
	Enter one-half of line 12	. 13.	
4.	Enter the smaller of line 2 or line 13		
5.	Multiply line 11 by 85% (.85). If line 11 is zero, enter -0		
6,	Add lines 14 and 15		
7.	Multiply line 1 by 85% (.85)		
8.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	. 18,	
(	IF any of your benefits are taxable for 2008 and they include a lump-sum benefit payment t year, you may be able to reduce the taxable amount. See Pub. 915 for details.	at was	for an earlier

Need more information or forms? See page 82. - 26 -

Jse	e this worksheet if: (a) someone can claim you, or your spouse if filing jointly, as a de re born before January 2, 1944, or were blind; or (c) you paid real estate taxes.	ependent; (b) yo	u or your spouse
	Enter the amount shown below for your filing status.		
	<ul> <li>Single or married filing separately — \$5,450</li> <li>Married filing jointly or Qualifying widow(er) — \$10,900</li> </ul>		1.
	Head of household—\$8,000		
	Can you be claimed as a dependent? No. Enter the amount from line 1 on line 4. Skip line 3.	AET	
	Yes. Go to line 3.	MEI	
	Is your earned income* more than \$600?		
	Yes. Add \$300 to your earned income. Enter the total No. Enter \$900		3
	Enter the smaller of line 1 or line 3. If born after January 1, 1944, and not blind, e	enter this	
	amount on line 6. Otherwise, go to line 5	9a by \$1.050	4
	(\$1,350 if single or head of household)		5.
	Add lines 4 and 5 Did you pay real estate taxes in 2008?		6
	<b>No.</b> So Enter the amount from line 6 on Form 1040, line 40.		
	Yes. Enter the state and local taxes you paid on real estate you own that was no	ot used for	
	business.** Enter \$500 (\$1,000 if married filing jointly)		78.
	Enter the smaller of line 7 or line 8.		9.
ar i i ou En	Add line 6 and line 9. Enter the total here and on Form 1040, line 40	for personal servic your earned inco	me is the total of th
ar i i ou En	Add line 6 and line 9. Enter the total here and on Form 1040, line 40	for personal servic your earned inco	ces you performed. me is the total of th
o i ou En	Add line 6 and line 9. Enter the total here and on Form 1040, line 40	for personal servic your earned inco	ces you performed. me is the total of th

#### Form 1040-Line 33

#### Line 33 Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

 You paid interest in 2008 on a qualified student loan (see below).

• Your filing status is any status except married filing separately.

 Your modified adjusted gross income (AGI) is less than: \$70,000 if single, head of household, or qualifying widow(er); \$145,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.

 You, or your spouse if filing jointly, are not claimed as a dependent on someone's (such as your parent's) 2008 tax return.

Use the worksheet below to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet below to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals. 1. Yourself or your spouse.

2. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return,

b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,500 for 2008), or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see this page). However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.

• Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2.

 Excludable U.S. series EE and I savings bond interest from Form 8815.

• Any nontaxable distribution of qualified tuition program earnings.

• Any nontaxable distribution of Coverdell education savings account earnings.

 Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see Pub. 970.

Eligible student. An eligible student is a person who:

 Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and

 Carried at least half the normal full-time workload for the course of study he or she was pursuing.

#### Keep for Your Records Student Loan Interest Deduction Worksheet—Line 33 Before you begin: Figure any amount on Form 1040, line 34, and any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31). Be sure you have read the Exception above to see if you can use this worksheet instead of Pub. 970 to figure your deduction. 1. Enter the total interest you paid in 2008 on qualified student loans (see above). Do not enter more than \$2,500 1. 2. Enter the amount from Form 1040, line 22 .....2. 3. Enter the total of the amounts from Form 1040, lines 23 through 32, line 34, and any write-in adjustments you entered on the dotted line next to line 36 4. Subtract line 3 from line 2 5. Enter the amount shown below for your filing status. Single, head of household, or qualifying widow(er) — \$55,000 Married filing jointly —\$115,000 Is the amount on line 4 more than the amount on line 5? No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9. Yes. Subtract line 5 from line 4 7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 7. Multiply line 1 by line 7 Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Q., Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) - 31 -Need more information or forms? See page 82.

# **RETEST QUESTIONS**

Retest questions are based on the test scenarios. For Basic Scenarios 1 through 5, the Interview Notes are included on the following pages. For all remaining retest questions, please refer to the Interview Notes and forms provided in the test scenarios beginning on page 1-6.

#### **Retest Answer Sheet**

#### Name

Record all your answers on this tear-out page. Your Facilitator will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign the Form 13615, Volunteer Agreement.

#### Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Question Answer
Basic Scenario 1
1.1
1.2
Basic Scenario 2
2.1
2.2
Basic Scenario 3
3.1
3.2
Basic Scenario 4
4.1
4.2
Basic Scenario 5
5.1
5.2
Basic Scenario 6
6.1
6.2
6.3
6.4
6.5
6.6
Basic Scenario 7
7.1
7.2
7.3
7.4
7.5
7.6
7.7
Basic Scenario 8
8.1
8.2
8.3
8.4
8.5
8.6
8.7
Total Answers Correct:
Total Questions: 30
Passing Score: 24 of 30

Question	Answer
9.1	
9.2	
9.3	
9.4	
9.5	
9.6	
9.7	
9.8	
9.9	
9.10	
9.11	
9.12	
Interme	ediate Scenario 2
10.1	
10.2	
10.3	
10.4	
10.5	
10.6	
10.7	
10.8	
	swers Correct:
Total Qu Passing	estions: 20 g Score: 16 of 20
Questior	n Answer
Advand	ed Scenario 1
11.1	
11.2	
11.3	
11.4	
11.5	
11.6	
11.7	
11.8	
11.9	
<u>    11.10</u> 11.11	
11.12	
11.12	
11.13	
11.14	
	swers Correct:
Total Qu	
	g Score: 12 of 15

Question Answer Military Scenario 1 12.1 12.2 12.3 12.4 12.5 12.6 12.7 12.8 12.9 12.10 Military Scenario 2 13.1 13.2 13.3 13.4 13.5 13.6 13.7 13.8 **Total Answers Correct: Total Questions:** 18 Passing Score: 15 of 18 Question Answer International Scenario 1 14.1 14.2 14.3 14.4 14.5 14.6 14.7 International Scenario 2 15.1 15.2 15.3 15.4 15.5 15.6 15.7 15.8 15.9 **Total Answers Correct: Total Questions:** 16 Passing Score: 13 of 16 The first five short scenarios are designed to measure key competencies related to dependency exemptions and related tax benefits. These first five scenarios do not require you to prepare a tax return. Read each scenario carefully and use your reference tools (Publication 4012, Volunteer Resource Guide and Publication 17) to answer the questions after the scenario.

## **Basic Scenario 1: Janice Simpson**

#### Interview · Janice is 17 years old, single, and a full-time student.

- Notes
- Janice lived with her parents all year. She does not pay rent or household bills. •
- Janice does not provide over half of her own support. •
- She started working part-time in 2008 and is saving most of her money.
- In 2008, Janice worked at the local hardware store and earned \$4,500, which was her total income for the year.
- Janice's federal income tax withholding was \$500.
- Janice and her parents are U.S. citizens and have valid social security numbers.

## **Basic Scenario 1: Retest Questions**

#### Directions

- 1.1 Janice cannot claim the earned income credit (EIC) on her return because:
  - a. Her income is too high
  - b. She had federal income tax withheld from her income
  - c. She is a qualifying child of her parents
  - d. She only worked part-time
- 1.2 How many personal exemptions can Janice claim on her return?
  - a. 0
  - b. 1
  - c. 2
  - d. Either 0 or 1

## **Basic Scenario 2: John Baylor**

## Interview• John is single and lives with his girlfriend, Theresa, and her three-year-old sonNotesTimmy. The three of them have lived together since November 2006. They lived<br/>together for the entire year of 2008.

- John is not Timmy's father.
- Timmy's father does not contribute to Timmy's support; he left shortly after Timmy was born. Theresa has not had any contact with Timmy's father since he left.
- John worked and provided all the support for both Theresa and Timmy during 2008.
- John earned \$31,000 for 2008. He has no other income.
- Theresa stays home and takes care of Timmy.
- Theresa and Timmy had no income and Theresa is not filing a 2008 tax return.
- John, Theresa, and Timmy are U.S. citizens and have valid social security numbers.

## **Basic Scenario 2: Retest Questions**

#### Directions

- 2.1 Can John claim Timmy as a dependent?
  - a. Yes
  - b. No
- 2.2 What is the correct filing status for John?
  - a. Single
  - b. Married Filing Jointly
  - c. Married Filing Separately
  - d. Head of Household

## **Basic Scenario 3: Justine Jackson**

Interview Notes	•	Justine Jackson and Michael Martin separated in July 2006, and Michael moved out of the house.
	•	They were divorced in October 2007.
	•	In 2008, Lizzie lived with Justine the entire year.
	•	Justine and Michael provided all of Lizzie's support.
	•	In 2008, Justine worked part-time and earned \$15,000. Michael worked full-time and earned \$32,000.
	•	Since Michael pays child support, Justine told Michael to claim Lizzie for everything on his tax return.

- The divorce decree does not state who can claim Lizzie.
- Justine, Michael, and Lizzie are U.S. citizens and have valid social security numbers.

## **Basic Scenario 3: Retest Questions**

#### Directions

- 3.1 Only Justine can claim Lizzie as a qualifying child for the earned income credit.
  - a. True
  - b. False
- 3.2 Can Michael claim Lizzie as a dependent?
  - a. Yes, if Justine gives Michael a signed Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents.
  - b. No, because Justine provided some of Lizzie's support.
  - c. Yes, because Michael paid child support.
  - d. No, Lizzie is not the dependent of either Justine or Michael.

## **Basic Scenario 4: Rebecca Grant**

Interview	<ul> <li>Rebecca Grant is 26 years old and she is not disabled.</li> </ul>
Notes	Tammy is Rebecca's 6-year-old daughter.
	<ul> <li>Rebecca was never married to Tammy's father. He has been in prison since 2006, serving a 10-year sentence. Tammy's father does not contribute any financial support.</li> </ul>
	<ul> <li>In 2008, Rebecca and Tammy lived with Rebecca's mother, Martha, for the entire year.</li> </ul>
	<ul> <li>Tammy did not provide any of her own support.</li> </ul>
	Rebecca and Martha provided Tammy's support.
	<ul> <li>Rebecca worked as a clerk and earned \$23,000.</li> </ul>
	<ul> <li>Martha worked part-time and earned \$14,000 to supplement her social security income.</li> </ul>

• Rebecca, Tammy, and Martha are U.S. citizens and have valid social security numbers.

## **Basic Scenario 4: Retest Questions**

#### Directions

- 4.1 Only Rebecca can claim Tammy as a dependent.
  - a. True
  - b. False
- **4.2** Table 1 in the Exemption/Dependency section of Publication 4012, Volunteer Resource Guide, includes interview tips on the rules for determining who can claim Tammy as a dependent.
  - a. True
  - b. False

## **Basic Scenario 5: Victor and Maria Olivet**

Interview Notes	• Victor and Maria are married and lived together in the U.S. all of 2008 with their two sons, Peter, age 2, and Julian, age 4.
	Victor and Maria have lived in the U.S. for 5 years.

- Together, Victor and Maria earned \$35,000, which was their only income.
- Victor and Maria provided all the support for Peter and Julian.
- Victor and Maria have Individual Taxpayer Identification Numbers (ITINs).
- Peter and Julian are both U.S. citizens and have valid social security numbers (SSNs).

## **Basic Scenario 5: Retest Questions**

#### Directions

- **5.1** Victor and Maria are filing a joint return. They cannot claim Peter and Julian as dependents.
  - a. True
  - b. False
- 5.2 Do Victor and Maria qualify for the earned income credit on their joint return?
  - a. Yes
  - b. No

### **Basic Scenario 6: Retest Questions**

#### Directions

Refer to the scenario information for Darius and Matilde Howard beginning on page 1-6.

Please complete Form 1040 and the appropriate forms, schedules, or worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- 6.1 Darius and Matilde have a balance due on their Form 1040, line 75. They are sure they cannot pay this amount by April 15. They can use Form 9465, Installment Agreement Request, to apply to the IRS for a monthly installment agreement.
  - a. True
  - b. False
- 6.2 What is the child and dependent care credit amount on Form 2441, line 13?
- **6.3** The amount of the Howards' recovery rebate credit on Form 1040, line 70 is \$300.
  - a. True
  - b. False
- **6.4** What is the decimal amount on the Howards' Form 8880, Credit for Qualified Retirement Savings Contributions, line 9?
  - a. .0
  - b. .1
  - c .2
  - d. .5
- 6.5 What is the Howards' standard deduction?
  - a. \$0
  - b. \$5,450
  - c. \$8,000
  - d. \$10,900
- 6.6 What is the Howards' total income on Form 1040, line 22? \$\_\_\_\_\_

## **Basic Scenario 7: Retest Questions**

#### Directions

Refer to the scenario information for Gladys Berry beginning on page 1-12.

Please complete Form 1040 and the appropriate forms, schedules, or worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- **7.1** Using the Determination of Filing Status flowchart in Publication 4012, Volunteer Resource Guide, Gladys' filing status is Single.
  - a. True
  - b. False
- 7.2 Do Gladys' children qualify her for the child tax credit?
  - a. Yes
  - b. No
- 7.3 What is Gladys' total income on Form 1040, line 22?
  - a. \$17,000
  - b. \$22,000
  - c. \$25,000
  - d. \$11,000
- **7.4** For purposes of computing Gladys' earned income credit, what is the amount of Gladys' earned income?
  - a. \$3,000
  - b. \$22,000
  - c. \$24,100
  - d. \$25,000
- 7.5 What is the amount of Gladys' earned income credit on Form 1040, line 64a?
  - a. \$0
  - b. \$2,869
  - c. \$2,879
  - d. \$3,500

- **7.6** Gladys wants to direct deposit half of her refund into her checking account and half into her savings account. The account numbers for the split refund should be entered on Form 8888.
  - a. True
  - b. False
- 7.7 Is Gladys eligible for the recovery rebate credit?
  - a. Yes
  - b. No

## **Basic Scenario 8: Retest Questions**

#### Directions

Refer to the scenario information for Brenda James beginning on page 1-18.

You are conducting a quality review of Brenda's tax return, which was prepared by another volunteer tax preparer. Brenda is sitting with you as you conduct the review. Using Form 13614-C, your resource materials, and all of the taxpayer's documents, review the tax return and answer the questions below. A blank Quality Review Sheet, is included to help in the review. You are a volunteer at site S21014444.

- 8.1 Which of the following items was entered on Form 1040 incorrectly?
  - a. Emily's name
  - b. Brenda's social security number
  - c. Brenda's home address
  - d. All of the above
- 8.2 What information on Form 1040 is incorrect?
  - a. Paul's SSN
  - b. Emily's SSN
  - c. Paul's name
  - d. Emily's name
- 8.3 What is the correct amount that should be on Form 1040, line 13? \$\_\_\_\_\_
- 8.4 Does Brenda qualify for the Earned Income Credit?
  - a. Yes
  - b. No
- 8.5 The correct federal income tax withholding on Form 1040, line 62 is:
  - a. \$750
  - b. \$858
  - c. \$1,600
  - d. \$1,608
- **8.6** If Brenda changes her mind and chooses to direct deposit her refund, what information below is required?
  - a. Type of account
  - b. Bank account number
  - c. Bank routing number
  - d. All of the above

- **8.7** The Advance EIC payment reported on Brenda's Form W-2 in box 9 should be shown on Form 1040, line 60 with the box for AEIC payments checked.
  - a. True
  - b. False

## **Intermediate Scenario 1: Retest Questions**

#### Directions

Refer to the scenario information for Paul Harvard, beginning on page 2-1.

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- 9.1 Which education credit can Paul take on Form 8863?
  - a. Hope Credit
  - b. Lifetime Learning Credit
  - c. Either Hope or Lifetime Learning Credit
  - d. None
- 9.2 What is Paul's medical and dental expense amount on Schedule A, line 1?
  - a. \$1,611
  - b. \$2,741
  - c. \$3,930
  - d. \$4,142
- 9.3 What is Paul's tax expense on Schedule A, line 9? \$\_\_\_\_
- 9.4 Paul's total interest paid on Schedule A, line 15 is:
  - a. \$1,110
  - b. \$3,750
  - c. \$4,860
  - d. \$5,060
- 9.5 What is the sum of Paul's gifts to charity, listed on Schedule A, line 19? \$\_\_\_\_\_
- 9.6 What is Paul's total of other miscellaneous deductions on Schedule A, line 28?
  - a. \$0
  - b. \$30
  - c. \$104
  - d. \$563

- 9.7 How much is Paul's IRA deduction on Form 1040, line 32?
  - a. \$0
  - b. \$100
  - c. \$250
  - d. \$500
- **9.8** What is the additional tax percentage Paul must pay on his 401(k) early distribution?
  - a. 0%
  - b. 10%
  - c. 15%
  - d. 20%
- 9.9 What is Paul's student loan interest deduction on Form 1040, line 33? \$\_\_\_\_\_
- **9.10** Is Paul required to include the 2007 state refund he received in 2008 on his 2008 tax return?
  - a. Yes
  - b. No
- 9.11 How much can Paul deduct as an adjustment to income on Form 1040, line 31a?
  - a. \$0
  - b. \$400
  - c. \$4,000
  - d. \$4,800
- **9.12** Using Publication 4012, Volunteer Resource Guide, Interview Tips for Education Credit, an eligible student is either the taxpayer, the taxpayer's spouse, or the taxpayer's dependent who is claimed as an exemption.
  - a. True
  - b. False

## **Intermediate Scenario 2: Retest Questions**

#### Directions

Refer to the scenario information for George and Alberta Farmer, beginning on page 2-10.

Please complete Form 1040 and the appropriate forms, schedules, or worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- **10.1** Although tax exempt interest is not included in taxable income, it is used to compute which of the following:
  - a. Total adjustments
  - b. Business income
  - c. Taxable portion of social security benefits
  - d. None of the above
- **10.2** What is the taxable portion of social security benefits on Form 1040, line 20b?
  - a. \$0
  - b. \$2,628
  - c. \$3,378
  - d. \$4,850
- **10.3** How does the early withdrawal penalty on Form 1099-INT impact the Farmers' tax return?
  - a. It reduces the amount of interest income shown Form 1040, line 8a
  - b. It is deducted as an adjustment to income
  - c. It is deducted on Schedule A
  - d. It has no impact
- **10.4** What is the amount of George's gross receipts on Schedule C-EZ, line 1?
  - a. \$1,378
  - b. \$2,754
  - c. \$3,700
  - d. \$4,500

- 10.5 George's total business expenses on Schedule C-EZ, line 2, are \$\_\_\_\_\_
- **10.6** What percentage of the self-employment tax calculated on Schedule SE is used as an adjustment on Form 1040, line 27?
  - a. 0%
  - b. 15.3%
  - c. 25%
  - d. 50%
- **10.7** How much pension income do the Farmers include on Form 1040, line 16b?
  - a. \$21,100
  - b. \$21,800
  - c. \$23,500
  - d. \$24,200
- **10.8** What is the amount of other income reported on the Farmers' Form 1040, line 21?
  - a. \$0
  - b. \$800
  - c. \$3,700
  - d. \$4,500

## **Advanced Scenario 1: Retest Questions**

#### Directions

Refer to the scenario information for Jenna E. Duboise, beginning on page 3-1.

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- **11.1** Jenna's correct filing status for 2008 is Head of Household.
  - a. True
  - b. False
- 11.2 What is the short-term capital gain or (loss) on Schedule D, line 7? \$\_\_\_\_\_
- **11.3** What is the capital gain or (loss) on Form 1040, line 13?
  - a. \$2,700
  - b. \$2,950
  - c. \$3,450
  - d. \$3,500
- **11.4** What is the holding period for inherited stock?
  - a. Short term
  - b. Long term
- 11.5 What is the long-term capital gain or (loss) on Schedule D, line 15? \$\_\_\_\_\_
- 11.6 Jenna's capital loss carryover to 2009 is \$\_\_\_\_\_.
- **11.7** The taxable pension amount reported on Form 1040, line 16b, is \$18,775.
  - a. True
  - b. False
- **11.8** Whose age(s) must be used to compute the taxable amount of the pension income?
  - a. Jenna's
  - b. Jason's
  - c. Jenna's and Jason's
  - d. Ages are not required
- 11.9 What are Jenna's total payments on Form 1040, line 71? \$\_\_\_\_\_

- **11.10** Jenna must report the capital gain from the sale of her main home on her tax return.
  - a. True
  - b. False
- **11.11** In which box is a capital gain distribution shown on Form 1099-DIV?
  - a. Box 1a
  - b. Box 1b
  - c. Box 2a
  - d. Box 3
- **11.12** After Jason's death, Jenna works and maintains the household for herself and her dependent daughter, Amanda. Jenna does not remarry. In the year 2012, Jenna's filing status will be Qualifying Widow(er) with Dependent Child.
  - a. True
  - b. False
- **11.13** Short-term capital gains are taxed at regular income tax rates.
  - a. True
  - b. False
- **11.14** When taxpayers cannot provide their basis in stock sold, the IRS deems the basis to be zero.
  - a. True
  - b. False
- **11.15** Which of the following is a decrease to basis when figuring the adjusted basis of a main home?
  - a. Deductible casualty loss
  - b. Replacement of all windows
  - c. Installing a new furnace
  - d. Adding a new roof

## **Military Scenario 1: Retest Questions**

#### Directions

Refer to the scenario information for Diana Stewart beginning on page 4-1.

Please complete Form 1040 and the appropriate forms, schedules, or worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- **12.1** What is the correct total number of exemptions that Diana and Henri can claim on Form 1040, line 6d?
  - a. 1
  - b. 2
  - c. 3
  - d. 4
- **12.2** Diana and Henri's total rental real estate and royalty income or loss on Schedule E, line 26, is: \$\_\_\_\_\_
- **12.3** Diana's combat zone income from Form W-2, box 12a should be reported on Form 1040, line 7.
  - a. Yes
  - b. No
- **12.4** If it is beneficial, excluded combat zone income may be used to compute earned income tax credit by taxpayers who meet all the other qualifications.
  - a. True
  - b. False
- 12.5 What are the total adjustments to gross income on Form 1040, line 36?
  - a. \$0
  - b. \$757
  - c. \$2,026
  - d. \$2,332
- **12.6** The deduction on Form 1040, line 40 is: \$\_\_\_\_\_
- **12.7** The short term gain or loss on Schedule D, line 7 is: (indicate + for gain and for loss) \$\_\_\_\_\_

- **12.8** The correct standard mileage rate (01/01/2008 to 06/30/2008) on Diana's Form 2106-EZ, line 1, is 50.5 cents a mile.
  - a. True
  - b. False
- **12.9** Diana asks you if they qualify for Earned Income Tax Credit. You answer:
  - a. Yes, because she received combat zone income
  - b. No, because Henri has an ITIN
- **12.10** If Diana does not choose to treat Henri as a resident alien, which filing status could she use to minimize her taxes?
  - a. Single
  - b. Married Filing Jointly
  - c. Married Filing Separately
  - d. Head of Household

## **Military Scenario 2: Retest Questions**

#### Directions

Refer to the scenario information for Peter and Beth Anderson beginning on page 4-10.

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- **13.1** What is the Andersons' total income on Form 1040, line 22?
  - a. \$59,590
  - b. \$60,929
  - c. \$64,060
  - d. \$65,399
- 13.2 Are the Andersons required to file Form 1116 to claim the foreign tax credit?
  - a. Yes
  - b. No
- 13.3 On Form 1099R, Box 7, what numerical code will generate an additional tax?
  - a. 1
  - b. 2
  - c. 3
  - d. 4
- **13.4** The Andersons will report the distribution reported on Form 1099-R on Form 1040, line \_\_.
  - a. 15b
  - b. 16b
  - c. 21
  - d. Not reportable
- 13.5 What is the foreign tax credit on the Andersons' Form 1040, line 50? \$\_\_\_\_\_
- 13.6 What is the total Federal income tax withheld on Form 1040, line 62? \$\_\_\_\_\_

- **13.7** What is the amount of the recovery rebate credit the Andersons can claim on Form 1040, line 70? \$\_\_\_\_\_
- **13.8** The gain on the sale of the Andersons' personal residence is not reported on their tax return.
  - a. True
  - b. False

## **International Scenario 1: Retest Questions**

#### Directions

Refer to the scenario information for Jason and Ella Barnes beginning on page 5-1.

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- 14.1 What is the amount reported on Form 1040, line 7? \$\_\_\_\_\_
- 14.2 What is the net short-term capital gain or loss on Schedule D, line 7?
  - a. \$0
  - b. \$1,750
  - c. \$5,380
  - d. \$7,130
- 14.3 What is the net long-term capital gain or loss on Schedule D, line 15? \$\_\_\_\_\_
- **14.4** The correct amount on Form 1040, line 21 is:
  - a. \$0
  - b. (\$37,500)
  - c. \$37,500
  - d. \$67,500
- **14.5** What is the correct bona fide residence ending date on Form 2555-EZ, line 1b?
  - a. 12/31/2008
  - b. Open
  - c. 06/23/2004
  - d. Continues
- 14.6 What is the amount on Form 1040, line 44? \$\_\_\_\_\_
- 14.7 What is the foreign tax credit on Form 1040, line 50?
  - a. \$110
  - b. \$159
  - c. \$429
  - d. \$2,119

## **International Scenario 2: Retest Questions**

#### Directions

Refer to the scenario information for Douglas and Claire Richards beginning on page 5-7.

Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer the following questions. At the time this document went to print, there was pending legislation related to the Alternative Minimum Tax. Form 6251, Alternative Minimum Tax, does not apply to this taxpayer. You are a volunteer at site S21014444.

- **15.1** What is the amount on Form 1040, line 7? \$\_\_\_\_\_.
- 15.2 What is the amount on Form 2555, line 44? \$\_\_\_\_\_
- 15.3 What is the amount of self-employment tax on Form 1040, line 57?
  - a. 0
  - b. \$216
  - c. \$419
  - d. \$500
- 15.4 What is the amount of taxable pensions and annuities on Form 1040, line 16b?
   \$\_\_\_\_\_
- **15.5** What is the amount on Form 1040, line 21? \$\_\_\_\_\_.
- 15.6 The form used to calculate self-employment tax is Schedule A.
  - a. True
  - b. False
- **15.7** The Physical Presence test is the correct test for the Richards to qualify for the foreign earned income exclusion.
  - a. True
  - b. False
- 15.8 What is the foreign tax credit on Form 1040, line 50? \$\_\_\_\_\_
- 15.9 Which form is required to exclude the Richards' self-employment income?
  - a. Form 2555-EZ
  - b. Form 1116
  - c. Form 2555
  - d. Schedule SE



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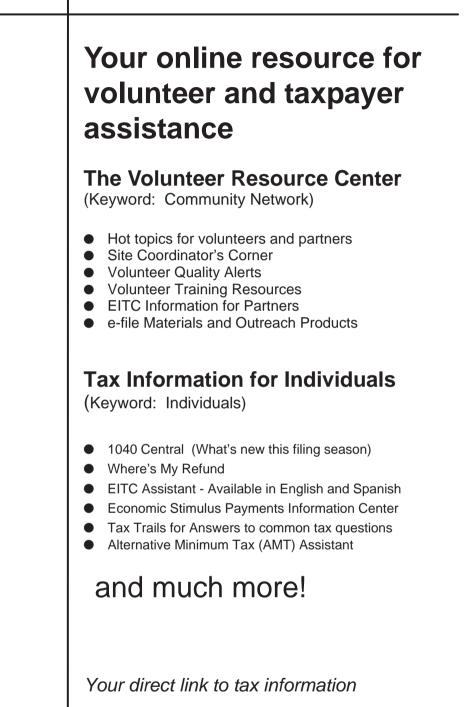
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