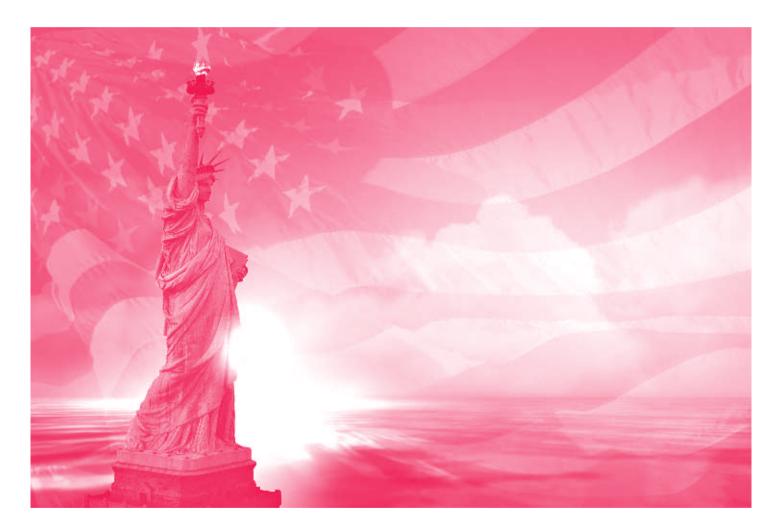
# 额 4491W

# VITA/TCE Problems and Exercises Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE) 2011 RETURNS





Take your VITA/TCE training online at **www.irs.gov** (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.

### How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/ TCE Training Supplement mid-December. To access this publication, in the upper right hand corner of www.irs.gov, type in "Pub 4491X" in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type "volunteer alerts", in the search field to access all tax alerts.

🔊 IR	28							
Volunteer Standards of Conduct								
VITA/TCE Pro	VITA/TCE Programs							
The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.								
Form 13615, Volunteer Standards of Conduct Agre addition, return preparers, quality reviewers, and V law prior to signing this form. This form is not valid	All VITA/TCE volunteers must complete the Volunteer Standards of Conduct Training and sign Form 13615, Volunteer Standards of Conduct Agreement prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs the form.							
As a volunteer participant in the VITA/TCE Program	ms, I will:							
<ol> <li>Follow the Quality Site Requirements (QSR).</li> </ol>	<ul><li>4) Not knowingly prepare false returns.</li><li>5) Not engage in criminal, infamous,</li></ul>							
<ol> <li>Not accept payment or solicit donations for federal or state tax return preparation.</li> </ol>	dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE							
<ol> <li>Not solicit business from taxpayers I assist or use the knowledge I gained (their</li> </ol>	Programs.							
information) about them for any direct or indirect personal benefit for me or any other specific individual.	6) Treat all taxpayers in a professional, courteous, and respectful manner.							
Failure to comply with these standards could resul	t in, but is not limited to, the following:							
Removal from the VITA/TCE Programs and in	clusion on volunteer registry;							
Deactivation of your Partner's VITA/TCE EFIN	l (electronic ID number);							
<ul> <li>Removal of all IRS products, supplies, loaned</li> </ul>	equipment, and taxpayer information;							
Termination of the sponsoring organizations p	artnership with IRS;							
Termination of sponsoring organization grant f	funds; and							
Subjection to criminal investigations.								

Tax Wise<sup>®</sup> is a copyrighted software program owned by CCH Small Firm Services (CCH). All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of CCH. The screen shots used in this publication—or any other screen shots from Tax Wise or its affiliated programs—may not be extracted, copied, or distributed without written approval from the IRS SPEC Office of Education and Product Development.

### **Confidentiality Statement:**

All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

# **Quality Return Process**

The IRS has an ongoing initiative to improve and/or enhance the quality of returns prepared at VITA/TCE sites. The Volunteer Return Program—Quality Improvement Process Initiative is focused on improving the return preparation process.

An accurate return is the most important aspect of providing quality service to the taxpayer; it establishes credibility and integrity in the program and the volunteer who prepared the return. Throughout the training material you were introduced to the major components of the VITA/TCE return preparation process including:

- Understanding and applying tax law
- Screening and interviewing taxpayers (Intake and Interview Sheet)
- · Using references, resources, and tools
- · Conducting quality reviews

The problems and exercises in this workbook will provide you an opportunity to: apply the tax law knowledge you gained in your training course; apply the screening and interview information on the *Intake and Interview Sheet;* use your references, resources, and tools; and be able to conduct a quality review of the returns that you have prepared.

We anticipate that completion of the applicable problems and exercises in this workbook will be a valuable aid to you in achieving the goal of preparing accurate tax returns at your VITA/TCE sites.

We welcome your comments for improving these materials and the VITA/TCE programs. You may follow the evaluation procedures in this kit or e-mail your comments to partner@IRS.gov.

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# **Comprehensive Problems and Practice Exercises**

This workbook is designed to assist you in gaining additional practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. For each course (basic, intermediate, advanced, military, and international), there is a comprehensive problem designed to incorporate as many issues as possible that will be taught in that course. Additionally, there are other practice exercises designed to reinforce specific frequently occurring scenarios.

The supplemental exercises, which follow the basic and advanced sections, can be used as additional exercises. The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. The supplemental exercises build on information presented in previous practice exercises. This workbook can be used in a classroom setting or for self-study. It can be used to integrate the teaching of tax law and software tax preparation.

The *Publication 4491-W* is designed to be used with *Publication 4491* and **Link & Learn Taxes** lessons to provide practice problems.

**Link & Learn Taxes,** *linking volunteers to quality e-learning solutions,* is the web-based learning program providing online training in tax return preparation that is available on **irs.gov.** You can select the time and place for training; available 24 hours a day, and Link & Learn can be used in classroom training.

The **Practice Lab**, which is electronic tax software integrated with **Link & Learn Taxes**, will connect you to **2011 tax preparation software** (TaxWise<sup>®</sup> online). This will enable you to prepare returns using the practice scenarios in this publication.

To access the practice lab you will need a password, which you can receive from the IRS or your site coordinator. If you do not know the password, please contact your site coordinator or local IRS SPEC Relationship Manager.

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Section A (pages 1, 2 and 3) of **Form 13614-C, Interview/Intake and Quality Review Sheet** is completed by the taxpayer who visits the site. Section B, page 4, is left blank and you should complete it using the **interview notes** before entering any necessary information.

The completed Form 13614-C (Sections A and B) is to be used as a guide to ensure that all pertinent information is included on the return. (In a real-life situation you will review the information in Section A (parts I through V) with the taxpayer before completing Section B. In the training situation this is one step that cannot be addressed.)

The **documents** that follow the interview notes include social security cards, information for direct deposit, income documents, and any other documents the taxpayer may bring.

All returns prepared at a VITA/TCE site must go through the quality review process. **Section C of Form 13614-C** should be used to ensure that all critical elements are addressed. It is expected that each volunteer will ensure that a quality review is performed on each return prepared during the training process.

# Notes for the Instructor

This workbook can be used in a classroom where the integrated method of instruction is used. After each section is taught, volunteers input the related parts of the comprehensive problem into the software program to give them immediate reinforcement of the tax law application and practice in using the tax return preparation software.

In a classroom where tax law and software applications are treated as two separate classes, the comprehensive problem can be used as the demonstration problem.

For each of the comprehensive problems and practice exercises, the issues, and the Form 1040 line number on which they are reported, are illustrated in Table 1 (shown later).

# Notes for the Student

If you are participating in a volunteer training class, the facilitator will instruct you in the best use of this workbook.

For the volunteer who is using Link & Learn Taxes or utilizing self-study, the comprehensive problem and practice exercises will help ensure that the concepts have been learned correctly.

# Notes on the Comprehensive Problems, Practice Exercises, and Supplemental Exercises

### Answers

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

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

### **Completing the Return**

- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries and distributions from, grantors of, or transferors to a foreign trust.
- When completing Form 2106 EZ, Schedule C-EZ or Schedule C, unless otherwise noted, assume that the following apply: the business vehicle was placed in service on January 1 of the tax year; the figure for "Other" mileage is 10,000 miles; written records are available; and there is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To make the training experience as realistic as possible, complete Section C of Form 13614-C, for each
  practice return after all the return is completed. In real-life situations, a quality review of each return must
  be performed to ensure that all the critical data is addressed. Section C of Form 13614-C is included with
  each practice return.

# Using Software in Training

- These problems were written for use with 2011 software and tables.
- While using software, be sure that the same defaults are established for all computers used in the training class.
- When entering return data in TaxWise, use the user name "Training" when completing the problems/ exercises to ensure that they are not included in the return database for the software program. The user name requires that social security numbers (SSN) and employer identification numbers (EIN) begin with three unique digits, followed by the electronic filing identification number (EFIN), if in practice lab, use the assigned user id numbers. The X's in the number 011-XX-XXXX represent the EFIN or user ID number.
- When a phone number is requested on the main information screen, use the area code and prefix provided on the intake sheet followed by any four digits.
- Replace "YS" with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does not require a tax return, on the main information screen check the box to indicate a return is not being prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For problems requesting that a Practitioner PIN personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to complete the PIN section.
- To be a complete return for training purposes, the return must be eligible for electronic filing. After inputting all the data and removing all the red marks in the tree, you are ready to do the diagnostic check. If there are any errors to prevent electronic filing, correct them and repeat the diagnostic check.

# Table 1 - Comprehensive Training Problems and Exercises - Basic

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

# Table 2 - Comprehensive Training Problems and Exercises - Intermediate

Form 1040	Student Guide		Washington	Carlton	Moore	Webster	Webster	Graham
2011	Ex	ercise	1	2	3	4	4	В
Line	Chap. Su	bject						
1-5		ing status	HH	HH	QW	HH	S	MFJ
6	De	pendents-children	х	х	х	х		Х
6		pendents-other		х				х
7	W-	2	Х	Х	Х	Х		Х
8a		xable interest	х	х	х			Х
8b	-	n-taxable interest			х			
9		vidends		х				Х
12		nall business (C-EZ)					х	Х
13		ipital gain						
15	IR	A distribution						
16	Pe	nsion		х	х			х
19		employment compensation			х	Х		Х
20	So	cial Security benefits						х
21	Ot	her income			х			Х
30	Pe	nalty on early withdrawal	Х					Х
31a	Ali	mony paid						х
32	IR	A deduction						Х
33	Stu	udent loan interest deduction			х			Х
34	Ju	ry duty paid to employer						х
40	lte	mized deductions				х		х
47	Fo	reign tax credit		х				
48	Ch	ild & dependent care credit	Х			х		Х
49	Ed	ucation credit	Х	х	х			Х
50		tirement savings credit	х					Х
51		ild tax credit	х					х
52	Re	sidentail energy credit				х		Х
64a	El	0	х	х	х	х		х
65	Ad	ditional child tax credit	х	х	х			х
66	Re	fundable education credit		х	х			х
67	Fir	st time home buyers credit		х				
74	Dir	rect deposit/debit/savings bond	х			х	х	х

# Table 3 - Comprehensive Training Problems and Exercises - Advanced

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

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

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

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

Form <b>13614-C</b> (Rev. XX-XXXX)	Inta			ne Treasury – Inter			et		OMB # 15	45-1964
Section A. You should complete Pages 1-3 Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.										
You will need you Tax information Social security Proof of Identit	n such as For cards or ITIN	letters for y	ou and	all persons or						
Part I. Your Per	sonal Inform	nation	r							
1. Your First Na	me		M. I.	Last Name					u a U.S. (	Citizen?
ROSE	t Namo		M. I.	HUDSON Last Name				X Yes		. Citizen?
2. Spouse's Firs	liname		IVI. I.	Last Name					_	. Giuzen?
3. Mailing Addre 2715 BISHOP CIR			Apt#	City Your Ci	tv	1	State YS	Zip	Code Ir ZIP	
4. Contact Inform Phone: 618-55	nation	Cell Pho	ne:		E-mail:			1.00		
5. Your Date of	Birth	6. Your	Job Title	e	Are you:	7. Legally	y Blin	nd	Yes	s 🗙 No
04/16/1988		MANAGE				and Permane			ed 🗌 Yes	s 🗵 No
9. Spouse's Date	e of Birth	10. Spous	se's Job	o Title	Is Spouse: 12. Totally	11. Legally and Permane			⊡ Yes ed ⊡ Yes	
13. Can anyone c	laim you or yo	our spouse	on thei	r tax return?	🗌 Yes 🔀	No 🗌 Unsure	•			
Part II. Marital	Status and	l Househ	old Ir	formation						
As of December 31, 2011, were you?     Single     Married: Did you live with your spouse during any part of the last six months of 2011?    Yes    No     Divorced or Legally Separated: Date of final decree or separate maintenance agreement:     Widowed: Year of spouse's death:										
2. List names be lived outside o list on page 3.	of your home the			ur home in 201 during 2011.						
Name (fi Do not enter spouse's na	your name or	Date of (mm/d		elationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	S a 12	larital status as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a	a)	(b)		(c)	(d)	(e)		(f)	(g)	(yes/ho) (h)
<ul> <li>Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.</li> <li>To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.</li> </ul>										
•										JO.
То	CNECK the s			EFUND visit ' -800-829-195			on	www.	irs.gov	

Catalog Number 52121E

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

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.					
Part III. Income – In 2011, did you (or your spouse) receive:					
Yes       No       Unsure         X       1.       Vages or Salary? (Form W-2)         X       2.       Tip Income?         X       3.       Scholarships? (Forms W-2, 1098-T)         X       4.       Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)					
<ul> <li>Isos-Div)</li> <li>S. Refund of state/local income taxes? (Form 1099-G)</li> <li>S. Refund of state/local income taxes? (Form 1099-MISC)</li> <li>S. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)</li> </ul>					
<ul> <li>(roms from b)</li> <li>9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)</li> <li>X</li> <li>10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> <li>X</li> <li>11. Unemployment Compensation? (Form 1099-G)</li> <li>X</li> <li>12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</li> <li>X</li> <li>13. Income (or loss) from Rental Property?</li> <li>X</li> <li>14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: (Forms W-2 G, 1099-MISC)</li> </ul>					
Part IV. Expenses – In 2011 Did you (or your spouse) pay:					
Yes       No       Unsure         Image: No       Image: No         Image					
<ul> <li>X = 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> <li>X = 5. Medical expenses (including health insurance premiums)?</li> <li>X = 6. Home mortgage interest? (Form 1098)</li> <li>X = 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</li> <li>X = 8. Charitable contributions?</li> <li>Y = 9. Child/dependent care expenses, such as day-care?</li> </ul>					
Part V. Life Events – In 2011 Did you (or your spouse):					
Yes       No       Unsure         X       1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)         X       2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)         X       3. Buy, sell or have a foreclosure of your home? (Form 1099-A)         X       4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?					
<ul> <li>X 10. Attend school as a full time student? (Form 1098-T)</li> <li>X 11. Adopt a child?</li> <li>X 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?</li> </ul> Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund X You Spouse Catalog Number 52121E					
2					

### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? No	DNE
--	-----

Are you or a member of your household considered disabled? 🗌 Yes 🗵 No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return
  means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes 🗶 No
If you are due a refund, would you like information on how to split your refund between accounts?	Yes 🗙 No
If you have a balance due, would you like to make a payment directly from your bank account?	🗌 Yes 🔀 No

### Additional comments:

### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

### **Paperwork Reduction Act Notice**

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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX) 3

Section B. Fo	or Certified Volunteer Preparer Completion		Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	the u are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". Neted by Certified Volunteer only if persons are listed		Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques			1. Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2		complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>		2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:		3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>		4. Filing Status is correctly determined.
	ones:		5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
☐ Yes ☐ No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>		6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:		7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer provide more than half the support</li> </ol>	ľ	8. Standard, Additional or Itemized Deductions are correct.
N/A	for each of the persons in Part II, Question 2? If yes, which ones:		9. All credits are correctly reported.
			<ol> <li>Withholding shown on Forms</li> <li>W-2, 1099 and Estimated Tax</li> <li>Payments are correctly reported.</li> </ol>
☐ Yes ☐ No	5. Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b>		All tax law issues above have been addressed and necessary changes have been made.
<u>Reminders</u>			☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.		Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:		
Catalog Number	52121E		Form <b>13614-C</b> (Rev. xx-xxxx)



## Interview Notes – Hudson

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

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

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

	a Employee's social security number 021-XX-XXXX	OMB No. 1545-	Safe, accurate, FAST! Use	Visit the IRS website a www.irs.gov/efile
<b>b</b> Employer identification number (	EIN)		1 Wages, tips, other compen	
10-0XXXXXX		L	\$31,914.52	\$2,985.75
c Employer's name, address, and	ZIP code		3 Social security wages	4 Social security tax withheld
JACK'S STEAKHOUSE			\$31,914.52	\$1,342.41
24 Bauer Street			5 Medicare wages and tips	s 6 Medicare tax withheld
San Diego, CA 92109			\$31,914.52	\$462.76
			7 Social security tips	8 Allocated tips
d Control number			9	10 Dependent care benefits
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12
Rose Hudson				o d e
2715 Bishop Circle			13 Statutory Retirement Th employee plan si	hird-party ick pay C
Your City, State and Zip Co	de			o d e
			14 Other	12c
				o d e
				12d
				0 d e
f Employee's address and ZIP cod	e			
15 State Employer's state ID num	ber <b>16</b> State wages, tips, etc.	17 State income	tax 18 Local wages, tips,	i, etc. <b>19</b> Local income tax <b>20</b> Locality nar
YS 23-4567899	\$31,914.52	\$287.00		
Form W-2 Wage an Statemen Copy B-To Be Filed With Emp	d Tax nt C bloyee's FEDERAL Tax Return.	2011	Depar	tment of the Treasury—Internal Revenue Servi
This information is being furnish	ed to the Internal Revenue Service.			

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

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

Form	13614-C
(Rev.	XX-XXXX)

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

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

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

### You will need your:

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

### Part I. Your Personal Information

1. Your First Name	М.		Last Name				Are you a U.S. Citizen?			
MARY			BERINGER				X Yes			
<ol><li>Spouse's First Name</li></ol>	M.	I.  I	Last Name Is spouse					use a U.S	se a U.S. Citizen?	
			i							
<ol><li>Mailing Address</li></ol>	t#	City			State		Code			
1040 WILSON LANE			Your C	ity		YS	Υοι	ır ZIP		
4. Contact Information Phone: 704-555-XXXX Cell Phone: E-mail:										
5. Your Date of Birth	3. Your Job 1	Гitle		Are you:	7. Lega	ally Blin	d	Yes	s 🗙 No	
12/26/1953	SALES MANA	AGE	R	8. Totally	and Permar				s 🗵 No	
9. Spouse's Date of Birth 10	). Spouse's	Job <sup>-</sup>	Title	Is Spouse:				Yes		
					and Permar					
13. Can anyone claim you or your spouse on their tax return? Yes X No Unsure										
Part II. Marital Status and Household Information										
1. As of December 31, 2011, we	re you?									
Single										
Married: Did you live with	your spouse of	durin	ng any part c	f the last six	months of 20	011? [	Yes	No		
			• • •							
	<ul> <li>Divorced or Legally Separated: Date of final decree or separate maintenance agreement: <u>11/07/2011</u></li> <li>Widowed: Year of spouse's death:</li> </ul>									
·	· ·									
2. List names below of everyone lived outside of your home that										
list on page 3.	t you support	eu u	iuning 2011.		space is nee	aeu pi	ease c	THECK HER	e 🔄 and	
Name (first, last)	Date of Birth	Rel	lationship to yo	Number	US Citizen o	r   M	arital	Full-	Received	
Do not enter your name or	(mm/dd/yy)	(6	e.g. daughter,	of months	resident of th		tatus	time	less than	
spouse's name below.			son, mother, sister, none)	lived in your home	US, Canada Mexico in 201		as of /31/11	student in 2011	\$3700 income	
			sister, none)	in 2011	(yes/no)		S/M)	(yes/no)	in 2011	
(a)	(b)		(c)	(d)	(e)		(f)	(g)	(yes/no) (h)	
COREY JOHNSON	10/30/96		SON	12	Y		S	Y	Y	
ASIA JOHNSON	2/10/95	D	AUGHTER	12	Y		S	Y	Y	
ANGIE JESSE	6/20/34		MOTHER	12	Y		S	N	Y	
BEVERLY CASH	07/16/58		FRIEND	8	Y		S	N	Y	

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

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

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

Catalog Number 52121E

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

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes       No       Unsure         X       1.       Vages or Salary? (Form W-2)         X       2.       Tip Income?         X       3.       Scholarships? (Forms W-2, 1098-T)         X       4.       Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<ul> <li>Instant Discretion</li> <li>Image: State Discretion</li></ul>
<ul> <li>X</li> <li>9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)</li> <li>X</li> <li>10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> <li>X</li> <li>11. Unemployment Compensation? (Form 1099-G)</li> <li>X</li> <li>12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)</li> <li>X</li> <li>13. Income (or loss) from Rental Property?</li> <li>X</li> <li>14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:</li></ul>
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes       No       Unsure         Image: Solution of the state of the sta
<ul> <li>(Form 1098-T)</li> <li>4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> <li>5. Medical expenses (including health insurance premiums)?</li> <li>6. Home mortgage interest? (Form 1098)</li> <li>7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</li> <li>8. Charitable contributions?</li> <li>9. Child/dependent care expenses, such as day-care?</li> </ul>
Part V. Life Events – In 2011 Did you (or your spouse):
Yes       No       Unsure         Image: State Stat
<ul> <li>X 10. Attend school as a full time student? (Form 1098-T)</li> <li>X 11. Adopt a child?</li> <li>X 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?</li> </ul> Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse Catalog Number 52121E Form 13614-C (Rev. xx-xxxx)
2

### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? <u>NONE</u>
---

Are you or a member of your household considered disabled? 🗌 Yes 🗵 No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return
  means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗌 Yes	🗙 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes	🗙 No
If you are due a refund, would you like information on how to split your refund between accounts?	Yes	🗙 No
If you have a balance due, would you like to make a payment directly from your bank account?	Yes	X No

### Additional comments:

### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

### **Paperwork Reduction Act Notice**

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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXX) 3

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified C Reviewer Completion	Quality
correct tax retui complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". <b>Ieted by Certified Volunteer only if persons are listed</b>	Confirm each item after revie the tax return and verifying t reflects correct tax law appli to the information provided taxpayer.	hat it
in Part II Ques	stion 2	1. Sections A & B of this form	n are
<u>Check if perso</u>	ons are listed in Part II Question 2	complete.	
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, addre and phone numbers were	
	If yes, which ones:	<ol> <li>Names, SSN or ITINs, and of birth of taxpayer, spous dependents match the sup documents.</li> </ol>	se and
🗌 Yes 🗌 No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly de	etermined.
	ones:	5. Personal and Dependency Exemptions are entered co on the return.	
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on s documents and noted in Se Part III is included on the ta	ection A,
	which ones:	7. Any <b>Adjustments to Incon</b> correctly reported.	ne are
□Yes □No	<ol> <li>Did the taxpayer provide more than half the support</li> </ol>	8. Standard, Additional or Ite Deductions are correct.	emized
 N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All credits are correctly rep	orted.
		10. Withholding shown on Form W-2, 1099 and Estimated Payments are correctly rep	Тах
Yes No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above h been addressed and nece changes have been made	essary
Devicedore		If direct deposit or debit v elected, checking/saving and routing information n the supporting document	account natch
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	<ul> <li>Correct SIDN and EFIN ar shown on the return.</li> </ul>	
Additional Tax	Preparer Notes:	1	
Catalog Number	52121E	Form <b>13614-C</b> (Rev	. xx-xxxx)











# Interview Notes - Beringer

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

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

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

	a Employee's social security number 031-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use		he IRS website at irs.gov/efile		
<b>b</b> Employer identification number (	EIN)			1 Wages, tips, other compensation 2 Federal income tax with				
11-0XXXXXX				,688.72	\$1,025.90			
c Employer's name, address, and ZIP code			3 Soc	cial security wages	4 Social security	tax withheld		
Mount Peace Associates Inc.			\$35	,688.72	\$1,498.93	\$1,498.93		
1409 Mecklenburg Circle			5 Me	dicare wages and tips	6 Medicare tax w	vithheld		
Charlotte, NC 28215			\$35	,688.72	\$517.49			
			cial security tips	8 Allocated tips				
d Control number			9		10 Dependent car	e benefits		
e Employee's first name and initial Last name		Suff.	f. 11 Nonqualified plans 12a See instruction			ns for box 12		
Mary Beringer				C				
1040 Wilson Lane			13 State	utory Retirement Third-party loyee plan sick pay	* 12b			
Your City, State and Zip Coo	de				C o d e			
			14 Oth	er	12c			
					o d e			
					12d			
					o d e			
f Employee's address and ZIP cod	e							
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS   34-5789123	\$35,688.72	\$360.00						
	Form W-2 Wage and Tax 2011 Department of the Treasury-Internal Revenue Service							

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

FORM SSA	A-1099 – SOCIAL SEC	URITY	BENEFIT STATEMENT
2011 • PART OF	YOUR SOCIAL SECURITY BE	NEFITS SH	IOWN IN BOX 5 MAY BE TAXABLE INCOME.
	REVERSE FOR MORE INFOR	MATION.	
Box 1. Name MARY BERINGE			eficiary's Social Security Number 31-XX-XXXX
Box 3. Benefits Paid in 2011 <b>\$24 , 750 . 00</b>	Box 4. Benefits Repaid to SSA	A in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$24,750.00
DESCRIPTION OF A	MOUNT IN BOX 3	C	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or d	lirect deposit:		
\$24,750			
Medicare Part B pr	emiums deducted		
from your benefits	:		
		Box 6. Volu	ntary Federal Income Tax Withholding
		Box 7. Addı	ress
Total Additions:			
Benefits for 2009:	\$8,250	MARY	BERINGER
Benefits for 2010:	\$8,250	1040	WILSON LANE
Benefits for 2011:	\$8,250	Your	City, State and ZIP Code
		Box 8. Clair	n Number (Use this number if you need to contact SSA.)
Draft as of May 15	5 <u>, 2011 - Subject t</u>	b Chan	ige
Form SSA-1099-SM (1-2011)	DO NOT RETURN	THIS FOF	RM TO SSA OR IRS

Form 13614-C (Rev. XX-XXXX)			he Treasury – Inter			et		OMB # 15	45-1964
Section A. You should complete and a ask your preparer.	e <b>te Pages 1</b> pare your ta	I-3 ax retu	rn. You are res	sponsible f	or the inform	ation	on yo e any c	<b>ur return</b> questions	so please
You will need your: • Tax information such as Forr • Social security cards or ITIN • Proof of Identity (such as a variable)	letters for yo	ou and	all persons or						
Part I. Your Personal Inform	nation								
1. Your First Name CHARLOTTE		M. I.	Last Name CUNNINGH	٩M			Are yo X Yes	u a U.S. s 🗌 No	Citizen?
2. Spouse's First Name ROBERT		M. I.	Last Name	۹M				use a U.S s 🗌 No	. Citizen?
3. Mailing Address 1030 COREY WAY		Apt#	City Your Ci	ty		State YS		Code ır ZIP	
4. Contact Information Phone: 215-555-XXXX	Cell Phon	e:		E-mail:					
5. Your Date of Birth 01/21/1963	6. Your Jo DENTAL A			Are you: 8. Totally	7. Legal and Permane				s 🗙 No s 🔀 No
9. Spouse's Date of Birth       10. Spouse's Job Title       Is Spouse:       11. Legally Blind       Yes X No         11/11/1958       DRIVER       12. Totally and Permanently Disabled       Yes X No									
13. Can anyone claim you or yo	ur spouse o	on thei	r tax return?	Yes 🗙	No 🗌 Unsur	e			
Part II. Marital Status and	Househo	old Ir	nformation						
<ul> <li>Single</li> <li>Married: Did you live with</li> <li>Divorced or Legally Sepa</li> <li>Widowed: Year of spous</li> <li>List names below of everyon</li> </ul>	arated: Date se's death:	e of fir	al decree or se	eparate mair	ntenance agre	emen	ıt:		
lived outside of your home th list on page 3.	nat you supp	ported	during 2011.	fadditional	space is need	ded ple	ease c	heck here	e 🗌 and
Name (first, last) Do not enter your name or spouse's name below.	Date of E (mm/dd/		Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada o Mexico in 201 <sup>°</sup> (yes/no)	r S 1 12/	arital tatus is of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(C)	(d)	(e)	_	(f)	(g)	(h)
	9/16/9	90	DAUGHTER	12	Y		S	Y	Y
<ul> <li>Volunteers assisting wit</li> <li>To report unethical behavi</li> </ul>	upho	ld the	e highest ethi	cal standa	ards.		-		
To check the st	atus of yo	ur R		Where's N	My Refund?				
Catalog Number 52121E	0.0	Jun I		40010		orm 1	13614	<b>-C</b> (Rev.	xx-xxxx) 1

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

Section	A. Please	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III	. Income	e – In 2011, did you (or your spouse) receive:
Yes         No           X         □           X         □           X         X           X         □	□ 1. □ 2. □ 3.	Wages or Salary? (Form W-2) Tip Income? Scholarships? (Forms W-2, 1098-T) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
□ × □ × □ × □ ×	□ 6. □ 7.	1099-DIV) Refund of state/local income taxes? (Form 1099-G) Alimony Income? Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC) Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1000 S, 1000 R)
X    X    X    X    X    X    X	<ul> <li>10.</li> <li>11.</li> <li>12.</li> <li>13.</li> </ul>	(Forms 1099-S, 1099-B) Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2) Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) Unemployment Compensation? (Form 1099-G) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) Income (or loss) from Rental Property? Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>MEDICAL STUDY</u> (Forms W-2 G, 1099-MISC)
Part IV	. Expen	ises – In 2011 Did you (or your spouse) pay:
Yes No	Unsure	
	□ 1. □ 2.	Alimony: If yes, do you have the recipient's SSN? Yes No Contributions to a retirement account? IRA Roth IRA X 401K Other Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
	□ 5. □ 6. □ 7. □ 8.	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)? Medical expenses (including health insurance premiums)? Home mortgage interest? (Form 1098) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) Charitable contributions? Child/dependent care expenses, such as day-care?
Part V.	Life Ev	rents – In 2011 Did you (or your spouse):
Yes No 	<ul> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> <li>6.</li> <li>7.</li> <li>8.</li> <li>9.</li> </ul>	Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA) Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C) Buy, sell or have a foreclosure of your home? (Form 1099-A) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)? Live in an area that was affected by a natural disaster? If yes, where? Receive the First Time Homebuyers Credit in 2008? Pay any student loan interest? (Form 1098-E) Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?  Attend school as a full time student? (Form 1098-T)
	<u> </u>	Adopt a child?
		File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
		: <b>tion Campaign Fund:</b> (If you check a box, your tax or refund will not change.) , or your spouse if filing jointly, want \$3 to go to this fund □ You □ Spouse
	Number 5	

2

Additional Information and Questions related to the preparation of your return
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
Other than English what language is spoken in the home? <u>NONE</u>
Are you or a member of your household considered disabled? 🗌 Yes 🗵 No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts? 🛛 Yes 🗴 No
If you have a balance due, would you like to make a payment directly from your bank account? Yes X No
Additional comments:
STOP HERE!

### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

### Paperwork Reduction Act Notice

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

Catalog Number 52121E

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

Section B. Fo	or Certified Volunteer Preparer Completion		Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	u are the link between the taxpayer's information and a n. Verify the taxpayer's information on pages 1, 2 & 3 is lestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". eted by Certified Volunteer only if persons are listed		Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	tion 2		1. Sections A & B of this form are complete.
Check if perso	ns are listed in Part II Question 2		· · ·
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>		2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:		3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>		4. Filing Status is correctly determined.
	ones:		5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
□Yes □No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>		6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:		7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer provide more than half the support</li> </ol>	Y	8. Standard, Additional or Itemized Deductions are correct.
N/A	for each of the persons in Part II, Question 2? If yes, which ones:		9. All credits are correctly reported.
			<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
☐ Yes ☐ No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>		All tax law issues above have been addressed and necessary changes have been made.
Reminders			If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.		Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:		
Catalog Number	52121E		Form <b>13614-C</b> (Rev. xx-xxxx)

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# Interview Notes – Cunningham

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

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

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

		ECT	ED (if checked)				
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1	Rents	ON	1B No. 1545-0115		
PARKS MEDICAL CENTE	R						
Testing & Development		\$			୭ଲ11		Miscellaneous
		2	Royalties				Income
1200 Carolina Drive					1000 14100		
Gastonia, NC 28054		\$			rm 1099-MISC		
		3		4	Federal income tax v	withheld	Сору В
		\$	1,000.00	\$			For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care	payments	
12-2XXXXXX	041-XX-XXXX	\$		\$			
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in dividends or interest	n lieu of	This is important tax
Charlotte Cunningham					undenus of interest		information and is
5							being furnished to the Internal Revenue
		\$		\$			Service. If you are
Street address (including apt. no.)		9	Payer made direct sales of \$5,000 or more of consumer		Crop insurance pro	oceeds	required to file a return, a negligence
1030 Corey Way			products to a buyer (recipient) for resale ►	\$			penalty or other sanction may be
City, state, and ZIP code		11		12			imposed on you if this income is
Your City, State and ZIP	Code						taxable and the IRS
Account number (see instructions)			Excess golden parachute payments	14	Gross proceeds pa an attorney	aid to	determines that it has not been reported.
		\$		\$			reported.
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state	e no.	18 State income
		\$					\$
\$	\$	\$					\$
Form 1099-MISC	(keep	for y	our records)	D	epartment of the Tre	easury -	Internal Revenue Service

	a Employee's social security number 041-XX-XXXX OMB No. 1545-0008 FAST! Use Visit the IRS website at www.irs.gov/efile							
b Employer identification number (	EIN		<b>1</b> Wa	2 Federal income	tax withheld			
12-0XXXXXX			\$42	2,372.26	\$4,275.00			
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages	4 Social security	tax withheld		
SMILES R' US			\$43	3.772.26	\$1,838.43			
416 Christian Court				edicare wages and tips	6 Medicare tax w	ithheld		
Philadelphia, PA 1911	a a a a a a a a a a a a a a a a a a a		\$4;	3,772.26	\$634.70			
				cial security tips	8 Allocated tips			
d Control number			9		10 Dependent car	e benefits		
e Employee's first name and initial	Last name	Suff.	f. 11 Nonqualified plans 12a See instructions for					
Charlotte Cunningham			D \$1,400.00					
1030 Corey Way			13 Statutory Retirement Third-party sick pay 12b					
Your City, State and Zi	p Code							
			14 Other 12c					
					o d e			
					12d			
					o d e			
f Employee's address and ZIP cod	le							
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ie tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS   76-887684	\$42,372.26	\$1,294.00	)					
W-2 Wage an Stateme	d Tax	ר רחכ		Department	of the Treasury-Interna	al Revenue Servic		
Form WW-L Statemer	nt C	50J]	J					
Copy B—To Be Filed With Em	plovee's FEDERAL Tax Beturn							

		REC	TED (if checked)		_	
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Ρ	ayer's RTN (optional)	OMB No. 1545-0112	1	
Asia Financial Bank						
1200 Tenth Street		-	I Interest income	2011	Into	rest Income
Hartford, CT 06101		(	\$ 121.58		mile	rest income
		2	2 Early withdrawal penalty			
			\$	Form <b>1099-INT</b>		
PAYER'S federal identification number	RECIPIENT'S identification numb	er (	B Interest on U.S. Savings Bo	nds and Treas. obligati	ons	Сору В
12-1XXXXXX	041-XX-XXXX	Ś	\$			For Recipient
RECIPIENT'S name		4	Federal income tax withheld	5 Investment expenses	S	This is important tax information and is being
Charlotte Cunningham			▶ 12.36			furnished to the Internal
		;	\$ 12.30	\$		Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		(	<b>3</b> Foreign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other
2011 Livingstone Avenue		;	\$			sanction may be imposed on you if this income is
City, state, and ZIP code		8	3 Tax-exempt interest	9 Specified private activity be	ond interest	taxable and the IRS determines that it has not
Your City, State and ZIP C	ode	9	\$	\$		been reported.
Account number (see instructions)		10	Tax-exempt bond CUSIP n	o. (see instructions)		
Form <b>1099-INT</b>	(keep	o for	your records)	Department of the T	reasury -	Internal Revenue Service

Form	13614-C
(Rev.	XX-XXXX)

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

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

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

### You will need your:

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

### Part I. Your Personal Information

	lation								
1. Your First Name			Last Name			A	λre yoι ⊠Yes	uaU.S.( ∏No	Citizen?
WINDSOR		<u>C</u>	CLARK						0:#:====0
2. Spouse's First Name	IV.	<i>I</i> . I.	Last Name				s spou × Yes		. Citizen?
		S	STEPHENS				T		
3. Mailing Address 11093 BRANDON WAY	ŀ	Apt#	City Your Cit	tv		State YS	Zip C	zode r ZIP	
4. Contact Information				L <b>y</b>			liou		
Phone: 704-555-XXXX	Cell Phone	:		E-mail:					
5. Your Date of Birth	6. Your Job	o Title		Are you:	7. Lega	ally Blind	k	🗌 Yes	s 🗙 No
12/30/1971	SUPERVIS	OR		8. Totally	and Permar	ently D	isable	d 🗌 Yes	s 🛛 No
9. Spouse's Date of Birth	10. Spouse'	s Job	Title	Is Spouse:					s 🗙 No
12/14/1973	OFFICE AS	SIST	ANT	12. Totally	and Perman	ently D	isable	d 🗌 Yes	s 🗵 No
13. Can anyone claim you or yo	our spouse on	their	tax return?	Yes 🗙	No 🗌 Unsu	re			
Part II. Marital Status and	l Househo	ld In	formation						
<ul> <li>Married: Did you live wit</li> <li>Divorced or Legally Sep</li> <li>Widowed: Year of spous</li> </ul>	<ul> <li>Single</li> <li>Married: Did you live with your spouse during any part of the last six months of 2011? X Yes No</li> <li>Divorced or Legally Separated: Date of final decree or separate maintenance agreement:</li> <li>Widowed: Year of spouse's death:</li> <li>List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who</li> </ul>								
lived outside of your home the list on page 3.	nat you suppo	orted	during 2011. I	fadditional	space is nee	eded ple	ease cl	neck here	e 🗌 and
Name (first, last) Do not enter your name or spouse's name below. (a)	Date of Bin (mm/dd/y		elationship to you (e.g. daughter, son, mother, sister, none) (c)	Number of months lived in your home in 2011 (d)	US Citizen o resident of th US, Canada o Mexico in 201 (yes/no) (e)	le Sta or as 11 12/3 (S	arital atus s of 31/11 5/M) (f)	Full- time student in 2011 (yes/no) (g)	Received less than \$3700 income in 2011 (yes/no) (h)
TORI CLARK	2/10/98		DAUGHTER	12	Y		S	Y	Y
CARENA CLARK	7/24/10	)	DAUGHTER	12	Y		s	Ν	Y
		_							
				1	I				

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

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

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

Catalog Number 52121E

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

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask	if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:	
Yes       No       Unsure         X       1.       Wages or Salary? (Form W-2)         X       2.       Tip Income?         X       3.       Scholarships? (Forms W-2, 1098-T)         X       4.       Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage?         1099-DIV)       1099-DIV	(Forms 1099-INT,
<ul> <li>X</li> <li>5. Refund of state/local income taxes? (Form 1099-G)</li> <li>X</li> <li>6. Alimony Income?</li> <li>X</li> <li>7. Self-Employment payments (such as cash received for services, small busines)</li> <li>X</li> <li>8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your (Forms 1099-S, 1099-B)</li> </ul>	
<ul> <li>X</li> <li>9. Disability Income (such as payments from insurance or workers compensation</li> <li>X</li> <li>10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> <li>X</li> <li>11. Unemployment Compensation? (Form 1099-G)</li> <li>X</li> <li>12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-109</li> <li>X</li> <li>13. Income (or loss) from Rental Property?</li> <li>X</li> <li>14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:</li></ul>	
Part IV. Expenses – In 2011 Did you (or your spouse) pay:	
Yes       No       Unsure         □       X       □       1. Alimony: If yes, do you have the recipient's SSN?       □ Yes       □ No         ⊠       □       2. Contributions to a retirement account?       □ IRA       □ Roth IRA       ☑ 401K       □ C         □       ⊠       □       3. Educational expenses paid for yourself, spouse or dependents, such as tuition	
<ul> <li>(Form 1098-T)</li> <li>X</li> <li>4. Unreimbursed employee business expenses (such as teacher supplies, unifor</li> <li>S. Medical expenses (including health insurance premiums)?</li> <li>X</li> <li>6. Home mortgage interest? (Form 1098)</li> <li>X</li> <li>7. Real estate taxes for your home or personal property taxes for your vehicle? (I</li> <li>X</li> <li>8. Charitable contributions?</li> <li>X</li> <li>9. Child/dependent care expenses, such as day-care?</li> </ul>	
Part V. Life Events – In 2011 Did you (or your spouse):	
Yes       No       Unsure         Image: State Stat	ax year? nsulation, etc.)?
<ul> <li>X 10. Attend school as a full time student? (Form 1098-T)</li> <li>X 11. Adopt a child?</li> <li>X 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 104</li> <li>Presidential Election Campaign Fund: Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spous</li> <li>Catalog Number 52121E</li> </ul>	) e <b>3614-C</b> (Rev. xx-xxxx)
	2

### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home?	NONE
---	------

Are you or a member of your household considered disabled?  $\Box$  Yes imes No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?		🗌 Yes	× No	)
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?		🗌 Yes	× No	)
If you are due a refund, would you like information on how to split your refund between accounts	?	🗌 Yes	× No	)
If you have a balance due, would you like to make a payment directly from your bank account?		Yes	× No	)

Additional comments:	

### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX) 3

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". leted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
<u>Check if perso</u>	ns are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
☐ Yes ☐ No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
 N/A		9. All credits are correctly reported.
		10. Withholding shown on Forms W-2, 1099 and <b>Estimated Tax</b> <b>Payments</b> are correctly reported.
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders_		If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)

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# Interview Notes – Clark

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

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

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

	a Employee's social security number 051-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use	≁file		e IRS website at rs.gov/efile
<b>b</b> Employer identification number (B	EIN)			ges, tips, other compensation	2 Fede	eral income	tax withheld
13-0XXXXXX			\$20	),187.37	\$3,5	62.97	
c Employer's name, address, and 2	ZIP code		<b>3</b> So	cial security wages	4 Soci	al security t	ax withheld
MARC TECKTRONICS	6			,087.37	+	5.67	
P.O. Box 1105			5 Me	dicare wages and tips		icare tax wi	thheld
Charleston, SC 29403			\$21,087.37		+	\$305.77	
			7 So	cial security tips	8 Alloc	ated tips	
d Control number			9		10 Dep	endent care	benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	0	instruction	s for box 12
Windsor C. Clark					D S	\$900.	00
3707 Minute Way			13 Stat			1	
Your City, State and Zip Code					o d e		
, , , , , , , , , , , , , , , , , , ,			14 Oth	er	12c	I	
					de		
					<b>12d</b> ្ត	1	
f Employee's address and ZIP code	9				0 e		
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality name
YS   05-1881172	\$20,187.37	\$423.00					
				_			
Form <b>W-2</b> Wage and Statemen	nt C	2011	I	Department	of the Treasu	ıry—Interna	I Revenue Service
Copy B—To Be Filed With Emp	loyee's FEDERAL Tax Return.						
This information is being furnishe	ed to the Internal Revenue Service.						

YS         05-24567812         \$33,959.24         \$779.00           Form         W-2         Wage and Tax Statement         2011         Department of the Treasury-Internal Revenue Set		a Employee's social security number 052-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile
10 DOUCH       16 State wages, tips, etc.       17 State income tax       18 Local wages, tips, etc.       19 Local income tax       10 Department of the Treasury-Internal Revenue Service         15 State       Employee's state ment       16 State wages, tips, etc.       17 State income tax       18 Local wages, tips, etc.       19 Local income tax       20 Locality         15 State       Employee's state ID number       16 State wages, tips, etc.       17 State income tax       18 Local wages, tips, etc.       19 Local income tax       20 Locality         15 State       Employee's state ID number       16 State wages, tips, etc.       17 State income tax       18 Local wages, tips, etc.       19 Local income tax       20 Locality         Form       Wage and Tax       20 Locality       20 Locality       20 Locality       20 Locality	<b>b</b> Employer identification number (	EIN)					tax withheld
G.K. Associates, Inc. 618 Moss Lane Statesville, NC 28677 d Control number e Employee's first name and initial Last name Teena Clark 110 Brandon Avenue Your City, State and Zip Code f Employee's state ID number Your City, State and Zip Code 16 State wages, tips, etc. 17 State income tax YS   05-24567812 Form W-2 Wage and Tax Form W-2 Wage and Tax Form W-2 Wage and Tax					,	+ )	
618 Moss Lane       5 Medicare wages and tips       6 Medicare tax withheld         \$ Statesville, NC 28677       \$ Medicare tax withheld       \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		ZIP code			, ,		ax withheld
Statesville, NC 28677       \$492.34         G Control number       9         G Control number       9         I O Dependent care benefits         Feena Clark         110 Brandon Avenue         Your City, State and Zip Code         If Employee's address and ZIP code         If Employee's address and ZIP code         If State moloyer's state ID number         YS       05-24567812         State wages, tips, etc.         \$779.00         Is Local wages, tips, etc.         \$779.00         Department of the Treasury-Internal Revenue Set         Point of the Treasury-Internal Revenue Set	,						
d Control number       9       10 Dependent care benefits         e Employee's first name and initial Teena Clark 110 Brandon Avenue Your City, State and Zip Code       Last name       Suff.       11 Nonqualified plans       12a See instructions for box 12 0         13       Statutory employee's address and Zip Code       13       Statutory employee's address and Zip Code       14       Other       12b 0       12b 0         15       State       Employer's state ID number YS       16       State wages, tips, etc.       17       State income tax       18       Local wages, tips, etc.       19       Local income tax       20       Locality         Form       W-2       Wage and Tax Statement       20 J J J       Department of the Treasury-Internal Revenue So					0 1		inneld
d Control number     9     10 Dependent care benefits       e Employee's first name and initial Teena Clark 110 Brandon Avenue Your City, State and Zip Code     11 Nonqualified plans     12a See instructions for box 12 0       13 Statutory employee's address and ZiP code     13 Statutory employee's address and ZiP code     12b 0       15 State     Employee's state ID number     16 State wages, tips, etc.     17 State income tax     18 Local wages, tips, etc.     19 Local income tax     20 Locality       YS     05-24567812     \$33,959.24     \$779.00     Department of the Treasury-Internal Revenue So	Statesville, NC 28677				)	+ ·• -• ·• ·	
e Employee's first name and initial       Last name       Suff.       11 Nonqualified plans       12a See instructions for box 12         110 Brandon Avenue       13 Statutory       Betirement       Third-party       12b         Your City, State and Zip Code       14 Other       12c       12c         15 State       Employee's address and ZIP code       16 State wages, tips, etc.       17 State income tax       18 Local wages, tips, etc.       19 Local income tax       20 Locality         YS       05-24567812       \$33,959.24       \$779.00       Department of the Treasury–Internal Revenue State				1 500	cial security tips	8 Allocated tips	
Teena Clark 110 Brandon Avenue Your City, State and Zip Code       13       Statutory employee St	d Control number			9		10 Dependent care	benefits
110 Brandon Avenue Your City, State and Zip Code       13 Statutory employee III       Peterment isk pay III       12b III         14 Other       12c III         15 State       Employee's address and ZIP code         15 State       Employee's state ID number         YS       05-24567812         16 State wages, tips, etc.       17 State income tax \$779.00       18 Local wages, tips, etc.       19 Local income tax       20 Locality         Form       Wage and Tax Statement       20 Local L       Department of the Treasury–Internal Revenue Statement	e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See instructions	s for box 12
Your City, State and Zip Code       Imployee State and Zip Code         If Employee's address and ZIP code       If State wages, tips, etc.         15 State       Employer's state ID number         YS       05-24567812         Statement       State and Tax         Form       Port And Tax         Port And Tax       Port And Tax         Port And	Teena Clark					o d e	
Image: f Employee's address and ZIP code       Image: f Employee's address and ZIP code       Image: f Employee's address and ZIP code         Is State Employee's state ID number       If State wages, tips, etc.       Image: f State income tax       Image: f Employee's state ID number         YS       05-24567812       Image: f State wages, tips, etc.       Image: f State income tax       Image: f State wages, tips, etc.       Im				13 State emp	loyee plan sick pay	/ <b>12b</b>	
f Employee's address and ZIP code     12 diginal       15 State     Employer's state ID number       YS     05-24567812       \$33,959.24     \$779.00       Form     Wage and Tax       Statement     20 Locality	Your City, State and Zip Co	de				o d e	
f Employee's address and ZIP code       15 State     Employer's state ID number     16 State wages, tips, etc.     17 State income tax     18 Local wages, tips, etc.     19 Local income tax     20 Locality       YS     05-24567812     \$33,959.24     \$779.00     10 Local wages, tips, etc.     19 Local income tax     20 Locality       Form     Wage and Tax     20 J J     Department of the Treasury–Internal Revenue Set				14 Oth	er	12c	
f Employee's address and ZIP code       15 State     Employer's state ID number     16 State wages, tips, etc.     17 State income tax     18 Local wages, tips, etc.     19 Local income tax     20 Locality       YS     05-24567812     \$33,959.24     \$779.00     10 Local wages, tips, etc.     19 Local income tax     20 Locality       Form     Wage and Tax     20 J J     Department of the Treasury–Internal Revenue Set						o d e	
15 State       Employer's state ID number       16 State wages, tips, etc.       17 State income tax       18 Local wages, tips, etc.       19 Local income tax       20 Locality         YS       05-24567812       \$33,959.24       \$779.00       18 Local wages, tips, etc.       19 Local income tax       20 Locality         Form       W-2       Wage and Tax Statement       20 J J       Department of the Treasury–Internal Revenue Statement						12d	
15 State       Employer's state ID number       16 State wages, tips, etc.       17 State income tax       18 Local wages, tips, etc.       19 Local income tax       20 Locality         YS       05-24567812       \$33,959.24       \$779.00       18 Local wages, tips, etc.       19 Local income tax       20 Locality         Form       Wage and Tax       20 J J       Department of the Treasury–Internal Revenue Set						o d e	
YS         05-24567812         \$33,959.24         \$779.00           Form         W-2         Wage and Tax Statement         2011         Department of the Treasury-Internal Revenue Set	. ,					_	
Form W-2 Statement Control Con				e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
د ال ال Statement	YS 05-24567812	\$33,959.24	\$779.00				
Form VV-Z Statement CLL	I						
Form VV-Z Statement CLL							
	Form <b>W-2</b> Wage an Statement	d Tax – nt E	2071		Department	of the Treasury-Internal	Revenue Service
	Copy B_To Be Filed With Em			-			
This information is being furnished to the Internal Revenue Service.							

		CTED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	]	
ASP UNITED BANK 11000 Cypress Blvd. Philadelphia, PA 19102		\$ 187.00 1b Qualified dividends	2011	1	Dividends and Distributions
		\$	Form <b>1099-DIV</b>		
		2a Total capital gain distr.	2b Unrecap. Sec. 12	50 gain	Сору В
		\$	\$		For Recipient
PAYER'S federal identification	RECIPIENT'S identification	2c Section 1202 gain	2d Collectibles (28%	) gain	Tor neopient
number	number				
13-2XXXXXX	052-XX-XXXX	\$	¢		
BECIPIENT'S name		<ul> <li>Nondividend distributions</li> </ul>	\$ 4 Federal income tax	withhold	
RECIPIENT S hame		\$	\$ 19.00	withheid	This is important tax
Teena Clark		Ŷ	5 Investment expension	es	information and is being furnished to
			\$		the Internal Revenue Service. If you are
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession	required to file a
110 Brandon Way					return, a negligence penalty or other
		\$			sanction may be
City, state, and ZIP code		8 Cash liquidation distributions		stributions	imposed on you if this income is taxable
Your City, State and ZIP (	Jode	\$	\$		and the IRS
Account number (see instructions)					determines that it has not been reported.
Form <b>1099-DIV</b>	(keep for your reco	ords)	Department of the 1	Freasury -	Internal Revenue Service

	CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telep	hone no. Payer's RTN (optional)	OMB No. 1545-0112			
P & A Financial Corporation					
124 E. Main Street	1 Interest income	2011			
Cherryville, NC 28021	\$ 217.00	∕∠⊍∎∎	Interest Income		
	2 Early withdrawal penalty				
	\$	Form 1099-INT			
PAYER'S federal identification number RECIPIENT'S identificat	on number 3 Interest on U.S. Savings Bor	nds and Treas. obligatio	ns Copy B		
13-3XXXXXX 051-XX-XX	XX <u>\$</u>		For Recipient		
RECIPIENT'S name	4 Federal income tax withheld	5 Investment expenses			
Windsor C. Clark			information and is being furnished to the Internal		
	\$	\$	Revenue Service. If you are required to file a return, a		
Street address (including apt. no.)	6 Foreign tax paid	7 Foreign country or U.S. p	ossession negligence penalty or other		
110 Brandon Way	\$		sanction may be imposed on you if this income is		
City, state, and ZIP code	8 Tax-exempt interest	9 Specified private activity bon	taxable and the IRS		
Your City, State and ZIP Code	\$	\$	determines that it has not been reported.		
Account number (see instructions)	10 Tax-exempt bond CUSIP no	o. (see instructions)			
Form <b>1099-INT</b>	(keep for your records)	Department of the Tre	easury - Internal Revenue Service		

		CTED (if o	checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployn	nent compensation	OMB No. 1545-01	20	
Employment Security Commission 701 W. Monroe Street		\$ 8,250.00		2011		Certain Government
Columbia, SC 29201			cal income tax redits, or offsets			Payments
		\$		Form 1099-G		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Federal income tax	withheld	Сору В
13-4XXXXXX	051-XX-XXXX			\$		For Recipient
RECIPIENT'S name		5 ATAA/RTAA	A payments	6 Taxable grants		This is important tax
Windsor Clark						information and is
		\$		\$		being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	e payments	8 If checked, box		Service. If you are
110 Brandon Way		\$		trade or busines	³ ► 🗌	required to file a return, a negligence penalty or
City, state, and ZIP code		9 Market ga	iin			other sanction may be imposed on you if this
Your City, State and ZIP C	Code	\$				income is taxable and
Account number (see instructions)		10a State	10b State identific	ation no. 11 State incon	e tax withheld	the IRS determines that it has not been
				\$		reported.
Form <b>1099-G</b>	(keep f	or your rec	ords)	Department of the	e Treasury -	- Internal Revenue Service

# **Basic Supplemental Exercise 1**

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

	a Employee's social security number 021-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use		ne IRS website at irs.gov/efile
b Employer identification number (	EIN)	1 Wa	ges, tips, other compensation	2 Federal income	tax withheld	
10-2XXXXXX		l.	\$24	5.25	\$10.50	
c Employer's name, address, and Z	ZIP code		<b>3</b> So	cial security wages	4 Social security	tax withheld
SISTERS' CAFE			\$24	5.25	\$10.29	
1409 N. Allen Street, Apt.	200		5 Me	edicare wages and tips	6 Medicare tax w	ithheld
Charlotte, NC 28216			\$24	15.25	\$3.56	
			7 So	cial security tips	8 Allocated tips	
					\$60.00	
d Control number					10 Dependent care	e benefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a See instruction	is for box 12
Rose Hudson 709 E. 24th Street Your City, State and Zip Code			13 Statutory Petirement Third-party plan sick pay 14 Other		12b           12b           12c           12c           12d	
f Employee's address and ZIP code	e					
15 State Employer's state ID numl	ber <b>16</b> State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS   76-245433	\$245.25	\$15.80				
orm <b>W-2</b> Wage and Statemen	d Tax – It C	2011	J	Department	of the Treasury-Interna	al Revenue Servic
Copy B—To Be Filed With Emp This information is being furnishe	loyee's FEDERAL Tax Return. ed to the Internal Revenue Service.					

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

Form 13614-C (Rev. XX-XXXX) Int	Departn <b>ake/Inte</b>		ne Treasury – W & QU				et		OMB # 15	45-1964
Section A. You should com Thank you for allowing us to p please provide complete an ask your preparer. You will need your: • Tax information such as F • Social security cards or IT • Proof of Identity (such as a	Forms W-2, 10 IN letters for y	ax retu 1 <b>forma</b> 099, 10 rou anc	tion to the 98. I all persons	s on y	fied tax p	<b>reparer.</b> If yo turn.	u hav			
Part I. Your Personal Info	ormation									
1. Your First Name QUINCY		M. I. C	Last Nam SCOTT	ne				Are yo X Yes	ou a U.S. ( s 🗌 No	Citizen?
2. Spouse's First Name ALMA		M. I. V	Last Nam SCOTT	ne				Is spo X Yes		. Citizen?
3. Mailing Address 609 PINE WAY		Apt#	City You	, ur City			State YS		Code ar ZIP	
4. Contact Information Phone: 302-555-XXXX	Cell Pho	-			E-mail:					
5. Your Date of Birth 08/15/1955 9. Spouse's Date of Birth	6. Your J MACHINI 10. Spous	E OPE	RATOR		Are you: 8. Totally s Spouse:	7. Lega and Perman 11. Legal	ently	Disable	ed 🗌 Yes	s × No s × No s × No
01/11/1956	SCHOOL	COUN	ISELOR	1		and Perman	ently I			s 🖾 No
13. Can anyone claim you or Part II. Marital Status a							e			
1. As of December 31, 2017         Single         X         Married: Did you live         Divorced or Legally S         Widowed: Year of sp	with your spou eparated: Dat								s 🗌 No	
2. List names below of every lived outside of your hom list on page 3.										
Name (first, last) Do not enter your name or spouse's name below.	Date of (mm/do		Relationship to (e.g. daughte son, mother sister, none	er, r,	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada o Mexico in 201 (yes/no)	r 8 1 12	Marital Status as of 2/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(C)		(d)	(e)	_	(f)	(g)	(h)
CHRISTIAN M. PETERSON	4/16/		GRANDCHI		12	Y	+	S	Y	Y
BEVERLY SCOTT MARC VASQUEZ	3/28/		DAUGHTE BROTHER		12 10	Y Y		S S	Y N	Y Y
					10			0		
<ul> <li>Volunteers assisting</li> <li>To report unethical beh</li> </ul>	upho	old the	e highest e	ethic	al standa	ards.		-		

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

Catalog Number 52121E

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

Section	n A. Please	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part I	II. Income	e – In 2011, did you (or your spouse) receive:
Yes No	o <u>Unsure</u>	
	- —	Wages or Salary? (Form W-2)
		Tip Income?
		Scholarships? (Forms W-2, 1098-T)
×	」	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
	,	1099-DIV)
		Refund of state/local income taxes? (Form 1099-G)
		Alimony Income?
		Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
	└ 0.	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
		Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
		Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
		Unemployment Compensation? (Form 1099-G)
		Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
		Income (or loss) from Rental Property?
		Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>GAMBLING</u>
		(Forms W-2 G, 1099-MISC)
Dart I		ises – In 2011 Did you (or your spouse) pay:
	-	ises – III 2011 Did you (or your spouse) pay.
	<u>Unsure</u>	Alimonia If was derived the regimentia $CON2$ $\Box N_{co}$ $\Box N_{c}$
		Alimony: If yes, do you have the recipient's SSN? Yes No Contributions to a retirement account? IRA Roth IRA X 401K Other
		Contributions to a retirement account? IRA Roth IRA X 401K Other Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
	<u> </u>	(Form 1098-T)
	1 1 4	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
		Medical expenses (including health insurance premiums)?
		Home mortgage interest? (Form 1098)
		Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
		Charitable contributions?
		Child/dependent care expenses, such as day-care?
		vents – In 2011 Did you (or your spouse):
	<u>Unsure</u>	
		Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
		Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
		Buy, sell or have a foreclosure of your home? (Form 1099-A)
		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
		Live in an area that was affected by a natural disaster? If yes, where?
		Receive the First Time Homebuyers Credit in 2008?
		Pay any student loan interest? (Form 1098-E)
	<u> </u>	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
		Attand school as a full time student? (Form 1009 T)
		Attend school as a full time student? (Form 1098-T)
		Adopt a child? File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
Check	here if you	xtion Campaign Fund: (If you check a box, your tax or refund will not change.) , or your spouse if filing jointly, want \$3 to go to this fund 🗵 You 🗌 Spouse
	g Number !	
Catalo	graniber	

#### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home?	SPANISH
---	---------

Are you or a member of your household considered disabled? X Yes  $\Box$  No

#### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?		🗙 Yes 🗌 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?		🗙 Yes 🗌 No
If you are due a refund, would you like information on how to split your refund between accounts	?	🗙 Yes 🗌 No
If you have a balance due, would you like to make a navment directly from your bank account?		X Yes 🗌 No

# Additional comments:

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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

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

Catalog Number 52121E

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	the u are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". Neted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
🗌 Yes 🗌 No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes, which ones:</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
		7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
N/A		9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	5. Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b>	All tax law issues above have been addressed and necessary changes have been made.
Reminders_		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
Use Publicatio	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)

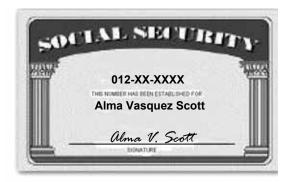
# Interview Notes – Scott

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

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

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











# Line 7—Wages

	a Employee's social security number 011-XX-XXXX	OMB No. 1545-0	Safe, accurate, FAST! Use		IRS website at gov/efile
<b>b</b> Employer identification number	(EIN)		1 Wages, tips, other compensation	2 Federal income ta	x withheld
14-0XXXXXX			\$10,276.32	\$1,283.00	
c Employer's name, address, and	ZIP code		3 Social security wages	4 Social security tax	withheld
LP Waste Management			\$10.907.07	\$458.10	
1 Lincoln Plaza, Suite 3E	3	_	5 Medicare wages and tips	6 Medicare tax with	held
Wilmington, DE 19850			\$10,907.07	\$158.15	
			7 Social security tips	8 Allocated tips	
d Control number			9	10 Dependent care b	enefits
e Employee's first name and initia	I Last name	Suff.	11 Nonqualified plans	12a See instructions	for box 12
Quincy C. Scott				D \$630.7	5
609 Pine Way		1	13 Statutory Retirement Third-party employee <u>plan</u> sick pay	12b	
Your City, State and Zip	Code			o d e	
		1	I4 Other	12c	
				o d e	
				12d	
				o d e	
f Employee's address and ZIP cod	de				
15 State Employer's state ID nun	nber 16 State wages, tips, etc.	17 State income	tax 18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS 72-300987	\$10,276.32	\$1,416.00			
- W-2 Wage an		2011	Department of	of the Treasury—Internal F	levenue Service
Form <b>VV</b> <sup>-</sup> <b>L</b> Stateme	nt L				
Copy B—To Be Filed With Em	ployee's FEDERAL Tax Return.				

	mployee's social security number 012-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use	≁ file		e IRS website at s.gov/efile
<b>b</b> Employer identification number (EIN)				ges, tips, other compensation	2 Feder	al income	tax withheld
14-1XXXXXX			\$19	,976.25	\$2,92	8.25	
c Employer's name, address, and ZIP c	ode		<b>3</b> Soc	ial security wages	4 Socia	I security t	ax withheld
Davis Young School District			\$19	,976.25	\$839		
4816 Ridge Avenue			5 Me	dicare wages and tips	6 Media	care tax wit	thheld
Philadelphia, PA 19141			\$19	,976.25	\$289	.66	
			<b>7</b> Soc	ial security tips	8 Alloca	ated tips	
d Control number			9		10 Depe	ndent care	benefits
e Employee's first name and initial	ast name	Suff.	11 No	nqualified plans	12a See i	nstruction	s for box 12
Alma Scott					o d e		
609 Summers Lane			13 Statu emp	oyee <u>plan</u> sick pay	12b		
Your City, State and Zip Cod	e				o d e		
			14 Oth	ər	12c	1	
			Sic	k pay \$7,890	o d e		
					12d		
					o d e		
f Employee's address and ZIP code							
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ie tax	18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name
YS 89-8795234	\$19,857.00	\$834.00					
Form W-2 Wage and Ta Statement	ax <b>–</b>	2011	1	Department	of the Treasur	y—Internal	Revenue Service
Copy B-To Be Filed With Employe	e's FEDERAL Tax Beturn		-				
This information is being furnished to							
-							

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

# Line 8a—Interest

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	CTED (if checked) Payer's RTN (optional)	OMB No. 1545-0112	1		
P & A Financial 124 E. Main Street Cherryville, NC 28021		1 Interest income \$ 465.89 2 Early withdrawal penalty	20 <b>11</b> Inte		rest Income	
		\$ 45.63	Form 1099-INT			
PAYER'S federal identification number 13-3XXXXXX	RECIPIENT'S identification number 011-XX-XXXX	3 Interest on U.S. Savings Bo	nds and Treas. obligati	ions	Copy B For Recipient	
RECIPIENT'S name Quincy C. Scott Street address (including apt. no.) 607 Oak Street City, state, and ZIP code Your City, State and ZIP Code Account number (see instructions)		4 Federal income tax withheld	5 Investment expenses	information and is furnished to the I		
		6 Foreign tax paid	<b>\$</b> <b>7</b> Foreign country or U.S.		Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed	
		<ul> <li><b>8</b> Tax-exempt interest</li> <li><b>\$</b></li> </ul>	9 Specified private activity bond interest		on you if this income is taxable and the IRS determines that it has no been reported	
		10 Tax-exempt bond CUSIP no. (see instructions)			been reported.	
Form 1099-INT	(keep f	or your records)	Department of the T	reasury - Ir	ternal Revenue Service	

# Line 19—Unemployment Compensation

		ECTED (if	checked)												
PAYER'S name, street address, city, state, ZIP code, and telephone no.			nent compensation	OMB	No. 1545-0120										
Employment Security Commission P.O. Box 401 Atlanta, GA 30308		\$ 12,000.00 State or local income tax refunds, credits, or offsets		2011			Certain Government Payments								
		\$		For	m <b>1099-G</b>										
PAYER'S federal identification number 14-3XXXXXXX	RECIPIENT'S identification number 011-XX-XXXX	3 Box 2 amo	unt is for tax year	4 Fede \$	eral income tax wit 1,200.00		Copy B For Recipient								
RECIPIENT'S name	1	5 ATAA/RTAA	payments	6 Tax	able grants		This is important tax								
Quicy C. Scott Street address (including apt. no.) 609 Pine Way City, state, and ZIP code Your City, State and ZIP Code		\$ 7 Agriculture payments \$ 9 Market gain \$		\$ 8 If checked, box 2 is trade or business income ►			information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and								
								Account number (see instructions)		10a State	10b State identifica	ation no.	11 State income ta \$	ax withheld	the IRS determines that it has not been reported.
								Form <b>1099-G</b>	(keep t	for your rec	ords)	Depa	artment of the T	reasury -	Internal Revenue Service

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

# Line 21—Other Income

PAYER'S name, address, ZIP code, federal identification	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-023
number, and telephone number	\$5,000.00	\$600.00	2011
SeaBolt Casino	3 Type of wager	4 Date won	
21 Ace Lane	Slots	10/30/2011	Form W-2G
Lincolnton, NC 28092	5 Transaction	6 Race	Certair Gambling
14-4XXXXXX 336-555-XXXX	7 Winnings from identical wagers	8 Cashier	Winnings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is
Quincy C. Scott	011-XX-XXXX		being furnished to
609 Pine Way	11 First I.D.	12 Second I.D.	the Interna Revenue Service
Your City, State and ZIP Code	13 State/Payer's state identification no. 14-4XXXXXXX	14 State income tax withheld \$65.00	Copy E Report this income on you
Under penalties of perjury, I declare that, to the best of my knowledge and bel correctly identify me as the recipient of this payment and any payments from ider signature > Ryincy C. Scott	ntical wagers, and that no other person is e		federal tax return. If thi form shows federal incom- tax withheld in box 2, attack this copy to your return

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

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

# Line 48—Credit for Child and Dependent Care Expenses

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

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

# Line 50—Retirement Savings Contribution Credit, Form 8880

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

# Line 64a—Earned Income Credit (EIC)

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

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

# Line 74a—Amount You Want Refunded to You

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

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

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

\$\_\_\_\_

# Signature Line

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

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

Quincy C. Scott 607 Oak Street Your City, State and ZIP Code			<b>1234</b>
PAY TO THE ORDER OF			\$ DOLLARS
ASIA FINANCIAL BANK Anyplace, NY 10000 For			
:062005690 :00578965542	1234		

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

	J				_						
Form <b>13614-C</b> (Rev. XX-XXXX)	Inta					nal Revenue S ity Rev	ervice iew She	et		OMB # 15	45-1964
Section A. You s Thank you for allo please provide c ask your preparer You will need you Tax information Social security Proof of Identit	wing us to pre omplete and a ur: n such as For cards or ITIN	ms W-2, 10 letters for y	ax retui n <b>forma</b> 999, 109 700 and	tion to 98. all pe	o the cer	t <b>ified tax p</b>	<b>reparer.</b> If yc turn.	ou have			
Part I. Your Per	sonal Inform	nation									
1. Your First Nat MAURICE	me		M. I. A		Name SHINGTO	ON			Are you 🗙 Yes	a U.S. (	Citizen?
2. Spouse's Firs	t Name		M. I.	Last	Name					se a U.S	. Citizen?
3. Mailing Addre 516 Fremont Rd.	SS		Apt#		City Your Cit	y		State YS		ode ZIP Coo	le
4. Contact Inform Phone: 813-55		Cell Pho	ne:			E-mail:					
5. Your Date of 1 04/20/1970	Birth	6. Your Compute				Are you: 8. Totally	7. Lega and Perman				s 🗙 No s 🗶 No
9. Spouse's Date	e of Birth	10. Spous	e's Job	Title		ls Spouse: 12. Totally	11. Lega and Perman			Yes	_
13. Can anyone c	laim you or yo	our spouse	on their	tax re	eturn?	Yes 🗙	No 🗌 Unsu	re			
Part II. Marital	Status and	d Househ	old In	form	ation						
<ul> <li>1. As of December 31, 2011, were you?</li> <li>X Single</li> <li>Married: Did you live with your spouse during any part of the last six months of 2011? Yes No</li> <li>Divorced or Legally Separated: Date of final decree or separate maintenance agreement:</li> <li>Widowed: Year of spouse's death:</li> </ul>											
<ol> <li>List names be lived outside c list on page 3.</li> </ol>	of your home the	ne who lived hat you sup	d in you ported	ir hom during	ie in 2011 2011. If	other thar additional	n you or spou space is nee	use). A ded ple	lso list a ease che	nyone w eck here	vho
Name (fi Do not enter spouse's na	your name or	Date of (mm/de	d/yy)	(e.g. d son, r sister	ship to you aughter, mother, , none) (c)	Number of months lived in your home in 2011 (d)	US Citizen o resident of th US, Canada o Mexico in 201 (yes/no) (e)	e S or a 1 12	larital tatus as of /31/11 S/M) (f)	Full- time student in 2011 (yes/no) (g)	Received less than \$3700 income in 2011 (yes/no) (h)
Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.     To report unethical behavior to IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205.											
	check the s	tatus of y	our RE	FUN	D visit "	Where's I					
Catalog Number 5	2121F	or	call 1	-800-	829-195	4 for assis		Form '	13614-	C (Rev	xx-xxxx)
								. 0.111			1

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

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

Additional Information and Questions related to the preparation of your return
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
Other than English what language is spoken in the home? <u>NONE</u>
Are you or a member of your household considered disabled? 🗌 Yes 🗵 No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>
If you are due a refund, would you like a direct deposit? Xes 🗌 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts? X Yes 🗌 No
If you have a balance due, would you like to make a payment directly from your bank account? Yes X No
Additional comments:
STOP HERE!

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

#### Paperwork Reduction Act Notice

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

Catalog Number 52121E

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

Section B. Fe	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". Ieted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
<u>Check if perso</u>	ons are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
🗌 Yes 🗌 No	4. Did the taxpayer? provide more than half the support	8. Standard, Additional or Itemized Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms</li> <li>W-2, 1099 and Estimated Tax</li> <li>Payments are correctly reported.</li> </ol>
☐ Yes ☐ No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Income Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)



Maurice Washington 516 Fremont Rd. Your City, State, and ZIP Code		1234 15-000000000
PAY TO THE ORDER OF	\$	
St, Louis National Bank St. Louis, MO 63110	17 <del></del>	DOLLARS
For  :062005690  :00578965542	1234	

# Interview Notes - Washington

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

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

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

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
HAMILTON SAVINGS & LO	DAN			
3265 Marie Way		1 Interest income	2011	Interest Income
Tampa, FL 33635		\$ 286.10	ℤ⋓∎∎	interest income
		2 Early withdrawal penalty		
		\$ 17.80	Form 1099-INT	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings B	onds and Treas. obligation	ons Copy E
15-8XXXXXX	121-XX-XXXX	\$	-	For Recipien
RECIPIENT'S name		4 Federal income tax withhele	5 Investment expenses	This is important ta information and is bein
MAURICE WASHINGTON				furnished to the Interna
		\$	\$	Revenue Service. If you ar required to file a return.
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. p	ossession negligence penalty or othe
516 Fremont Road		\$		sanction may be impose on you if this income i
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bo	
Your City, State, and ZIP (	Code	\$	\$	been reported
Account number (see instructions)		10 Tax-exempt bond CUSIP	no. (see instructions)	

	a Employee's social security number 121-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use	≁file		e IRS website at s.gov/efile	
<b>b</b> Employer identification number (E	IN)		1 Wages, tips, other compensation 2 Feder			eral income	tax withheld	
15-5XXXXXX			\$35	,437.50	\$3,2	260.10		
c Employer's name, address, and Z	IP code		<b>3</b> Soc	cial security wages	4 Soc	4 Social security tax withheld		
PAYTON TECHNOLOGY			\$37	,496.10	\$1,5	\$1.574.84		
1134 Friendly Blvd.			5 Me	dicare wages and tips	6 Med	dicare tax wit	hheld	
Tampa, FL 33635			\$37	,496.10	\$54	3.69		
			7 Soc	cial security tips	8 Allo	cated tips		
d Control number			9		10 Dep	pendent care	benefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a Se	e instructions	s for box 12	
MAURICE A. WASHINGTON	J		D \$2,058.60			3.60		
516 Fremont Road			13 State emp	utory Retirement Third-party loyee <u>plan</u> sick pay	12b			
Your City, State and ZIP Coc	le			] 🛛 🗆	o d e			
			14 Oth	er	12c			
					o d e			
					12d			
					o d e			
f Employee's address and ZIP code	1					•		
15 State Employer's state ID numb	ber 16 State wages, tips, etc.	17 State incom	ie tax	18 Local wages, tips, etc.	19 Local in	ncome tax	20 Locality name	
YS 59-4563210	\$35,437.50	\$752.00						
					<i></i>			
orm <b>W-2</b> Wage and Statemen		2071		Department	ot the Treas	ury-internal	Revenue Service	
		ᆂᅭᅭ	J					
opy B—To Be Filed With Emp	loyee's FEDERAL Tax Return. d to the Internal Revenue Service.							

	a Employee's social security number 121-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile		
<b>b</b> Employer identification number (	EIN)		1 Wages, tips, other compensation 2 Federal income tax v			tax withheld		
15-7XXXXXX			\$10,360.90 \$1,210.00					
c Employer's name, address, and	ZIP code		<b>3</b> Soc	cial security wages	4 Social security t	4 Social security tax withheld		
JONES TECHNOLOGY, INC.			\$10	,360.90	\$435.16			
74 Lawrence Avenue			5 Me	dicare wages and tips	6 Medicare tax wi	thheld		
St. Petersburg, FL 33702			\$10	,360.90	\$150.23			
			7 Soc	cial security tips	8 Allocated tips			
d Control number			9		10 Dependent care	10 Dependent care benefits		
e Employee's first name and initial Last name Suff.			11 No	nqualified plans	12a See instructions for box 12			
MAURICE A. WASHINGTO	N		o d e					
516 Fremont Road			13 Statutory Retirement Third-party sick pay 12b					
Your City, State and ZIP Co	de							
			14 Oth	er	12c			
					o d e			
					12d			
1					d e			
f Employee's address and ZIP cod	e							
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS 59-9871235	\$10,360.90	\$575.68						
W-2 Wage an Stateme	d Tax	נרס	•	Department	of the Treasury-Internal	Revenue Service		
	-	ᅟᅟᅟᅟᄮ	1					
	bloyee's FEDERAL Tax Return.							
I his information is being furnish	ed to the Internal Revenue Service.							

Γ

Form	13614-C
(Rev.	XX-XXXX)

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

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

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

You will need your:

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

# Part I. Your Personal Information

Fart I. Tour Fersonal Inform	ation								
1. Your First Name		. I.	Last Name					u a U.S. (	Citizen?
EARL	,	W	CARLTON				X Yes		
<ol><li>Spouse's First Name</li></ol>	M	. I.	Last Name				s spoi	use a U.S	. Citizen?
							Yes	s 🗌 No	
<ol><li>Mailing Address</li></ol>	A	.pt#	City			State	Zip	Code	
108 N. Sacramento Street			Your City YS You					r ZIP Coo	de
4. Contact Information							*		
Phone: 352-555-XXXX	Cell Phone:			E-mail:					
5. Your Date of Birth	6. Your Job	Title		Are you:	7. Lega	lly Blin	b	Yes	s 🗙 No
08/25/1946	Office Manag	ger		8. Totally	and Perman	ently D	isable	d 🗌 Yes	s 🗙 No
9. Spouse's Date of Birth	10. Spouse's	Job	Title	Is Spouse:	11. Lega	lly Blind	ł	Yes	s 🗌 No
				12. Totally	and Perman	ently D	isable	d 🗌 Yes	s 🗌 No
13. Can anyone claim you or yo	ur spouse on	their	tax return?	Yes 🗙	No 🗌 Unsu	re			
Part II. Marital Status and	l Househol	d In	formation						
1. As of December 31, 2011, w	ere vou?								
	vere you:								
Single							<b>-</b>		
X Married: Did you live wit								X No	
Divorced or Legally Separation	arated: Date o	of fina	al decree or se	parate mair	ntenance agr	eement	:		
Widowed: Year of spous	se's death:			*					
2. List names below of everyon lived outside of your home th list on page 3.									
Name (first, last)	Date of Birt		elationship to you	Number	US Citizen o		arital	Full-	Received
Do not enter your name or spouse's name below.	(mm/dd/yy	)	(e.g. daughter, son, mother,	of months lived in	resident of th US, Canada		atus s of	time student	less than \$3700
speace e name below.			sister, none)	your home	Mexico in 201		31/11	in 2011	income
				in 2011	(yes/no)	(5	5/M)	(yes/no)	in 2011
(a)	(b)		(C)	(d)	(e)		(f)	(g)	(yes/no) (h)
Artis Murray	03/03/95	;	Nephew	10	Yes		S	Yes	Yes
Jarrell Carlton	09/09/87	·	Son	12	Yes		s	Yes	Yes
		-							
• Voluntoore accieting wit	th proporing		ir roturn ara	trained to		ah au	ality	onvion	and

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

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

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

Catalog Number 52121E

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

#### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home?	NONE
---	------

Are you or a member of your household considered disabled?  $\Box$  Yes imes No

#### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

lf you	are due a refund, would you like a direct deposit?		s 🗙 No
lf you	are due a refund, would you like information on how to purchase U.S. Savings Bonds?	Ye:	s 🗙 No
lf you	are due a refund, would you like information on how to split your refund between accounts	s? 🗌 Ye	s 🗙 No
lf you	have a balance due, would you like to make a payment directly from your bank account?	Ye	s 🗙 No

Additional comments:	

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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

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

Catalog Number 52121E

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

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". leted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
<u>Check if perso</u>	ns are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer? provide more than half the support</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms</li> <li>W-2, 1099 and Estimated Tax</li> <li>Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)





# Interview Notes - Carlton

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

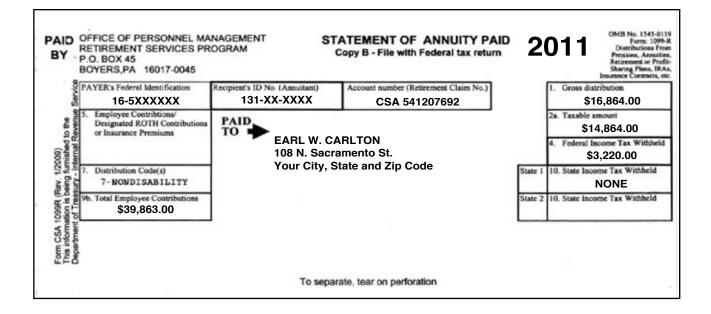
**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

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

		oyee's social security number	OMB No. 1545	-0008	Safe, accurate, FAST! Use		ne IRS website at rs.gov/efile
b Employer identification nu	mber (EIN)			1 Wa	ges, tips, other compensation	2 Federal income	tax withheld
16-6XXXXXX				\$17	,873.12	\$1,721.78	
c Employer's name, address	, and ZIP code			<b>3</b> So	cial security wages	4 Social security	tax withheld
JOHNSON MANUF	CTURING	CO.		\$19	,373.12	\$813.67	
2300 E. Page St.				5 Me	dicare wages and tips	6 Medicare tax w	ithheld
Franklin, PA 16323				\$19	.373.12	\$280.91	
·				7 So	cial security tips	8 Allocated tips	
d Control number				9		10 Dependent care	e benefits
e Employee's first name and	initial Last	name	Suff.	11 No	nqualified plans	12a See instruction	is for box 12
EARL W. CARLTON						D \$1,50	0.00
108 N. Sacramento St.				13 Stat emp	loyee plan sick pay	12b	
Your City, State and Zl	P Code				] 🛛 🗆	o d e	
				14 Oth	er	12c	
						o d e	
						12d	
						o d e	
f Employee's address and Z	IP code						
15 State Employer's state	D number	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS   13-5321789		\$17,873.12	\$643.00				
	e and Tax		ר רחו		Department	of the Treasury-Interna	I Revenue Service
orm <b>W-2</b> Wag	ement	C	2011	J			
opy B—To Be Filed Wit	. <b>F</b> uendaria ala	FEDERAL Tax Datum					

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

		CTED (if checked)		_	
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110		
FIELDS INVESTMENT SERVICES 2121 Spruce St. Pittsburgh BA 15219		\$ 285.69 1b Qualified dividends	2011		Dividends and Distributions
Pittsburgh, PA 15219		\$ 235.69	Form <b>1099-DIV</b>		
		2a Total capital gain distr. \$	<b>2b</b> Unrecap. Sec. 12 \$	50 gain	Copy B
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%)	) gain	For Recipient
16-8XXXXXX	131-XX-XXXX	\$	\$		
RECIPIENT'S name	EARL W. CARLTON		4 Federal income tax \$	This is important tax	
EARL W. CARLTON			<ul> <li>5 Investment expens</li> </ul>	es	information and is being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	required to file a	
108 N. Sacramento St.	108 N. Sacramento St.				return, a negligence penalty or other sanction may be
City, state, and ZIP code Your City, State and ZIP (	City, state, and ZIP code Your City, State and ZIP Code		9 Noncash liquidation distributions		imposed on you if this income is taxable and the IBS
Account number (see instructions)					determines that it has not been reported.
Form <b>1099-DIV</b>	(keep for your reco	rds)	Department of the 1	Freasury -	Internal Revenue Service



	CORRI	ECTED				
FILER'S name, street address, city, s HARRIS COLLEGE OF MIS College Drive St. Louis, MO 63103	tate, ZIP code, and telephone number	<ol> <li>Payments received for qualified tuition and related expenses</li> <li>6,600.00</li> <li>Amounts billed for qualified tuition and related expenses</li> </ol>	OMB No. 1545-1574	Tuition Statement		
FILER'S federal identification no. 16-9XXXXXX	STUDENT'S social security number 132-XX-XXXX	ar 3 If this box is checked, your educational institution has changed its reporting method for 2011		Copy B For Student		
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or grants	]		
JARRELL CARLTON		\$	\$ 1,500.00	This is important tax information		
Street address (including apt. no.) 108 N. Sacramento St.		6 Adjustments to scholarships or grants for a prior year	scholarships or grants in box 1 or 2 includes amounts for an			
City, state, and ZIP code Your City, State, and ZIP C	ode	\$	academic period beginning January - March 2012 ►	furnished to the Internal Revenue Service.		
Service Provider/Acct. No. (see instr.	) 8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund			
Form <b>1098-T</b>	(keep for your records)		Department of the Treasury -	Internal Revenue Service		

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

Form	13614-C
(Rev.	XX-XXXX)

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

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

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

#### You will need your:

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

# Part I. Your Personal Information

Fart I. Tour Fersonal Inform	ation								
1. Your First Name	M.		Last Name				Are you a U.S. Citizen?		
HILDA	N	1	MOORE				× Yes		
2. Spouse's First Name	М.	I.	Last Name			1:	s spol	use a U.S	. Citizen?
				Yes					
3. Mailing Address	Ap	t#	City			State		Code	
2621 Tudor Ave.			Your Cit	у		YS	S Your ZIP Code		
4. Contact Information Phone: 352-111-XXXX	Cell Phone:			E-mail:					
5. Your Date of Birth	6. Your Job	Гitle		Are you:	7. Lega	ally Blind	t k	Yes	s 🗙 No
12/29/1960	Nurse			•	and Perman				s 🗵 No
9. Spouse's Date of Birth	10. Spouse's	Job .	Title	Is Spouse:	11. Lega			Yes	
				•	and Perman				
13. Can anyone claim you or your spouse on their tax return?									
Part II. Marital Status and	Household	Inf	ormation						
1. As of December 31, 2011, w	ere you?								
Single									
Married: Did you live with	vour spouse o	durin	ng any part of	the last six	months of 20	)112 [	Yes	Νο	
Divorced or Legally Sepa	-								
Widowed: Year of spous					iteriance agr	eement	·		
		19	_						
<ol> <li>List names below of everyone lived outside of your home the list on page 3.</li> </ol>									
Name (first, last)	Date of Birth	Re	lationship to you	Number	US Citizen o	r Ma	arital	Full-	Received
Do not enter your name or	(mm/dd/yy)		e.g. daughter,	of months	resident of th		atus	time	less than
spouse's name below.			son, mother, sister, none)	lived in your home	US, Canada Mexico in 201		s of 31/11	student in 2011	\$3700 income
			,	in 2011	(yes/no)		5/M)	(yes/no)	in 2011
(a)	(b)		(c)	(d)	(e)		(f)	(g)	(yes/no) (h)
Deloris Moore	05/21/95		Daughter	12	Yes	:	s	Yes	Yes
Edna Moore	09/28/93		Daughter	12	Yes		S	Yes	Yes
Ronald Moore	05/15/88		Son	12	Yes	:	s	Yes	Yes
				1	I				

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

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

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

Catalog Number 52121E

Section	A. Please	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part II	I. Income	e – In 2011, did you (or your spouse) receive:
<u>Yes</u> <u>No</u> ⊠ □	Unsure	Wages or Salary? (Form W-2)
		Tip Income?
		Scholarships? (Forms W-2, 1098-T)
		Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
	4.	1099-DIV)
		,
		Refund of state/local income taxes? (Form 1099-G)
		Alimony Income?
	_	Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC) Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
	0.	(Forms 1099-S, 1099-B)
		Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
		Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
		Unemployment Compensation? (Form 1099-G)
		Social Security or Railroad Retirement Benefits? (Form SSA-1099)
		Income (or loss) from Rental Property?
		Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Gambling</u>
	L 17.	(Forms W-2 G, 1099-MISC)
Dart IV		ises – In 2011 Did you (or your spouse) pay:
		ises – ili zori i bid you (or your spouse) pay:
	Unsure	
		Alimony: If yes, do you have the recipient's SSN? Yes No
		Contributions to a retirement account? IRA Roth IRA X 401K Other
	<u> </u>	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
		(Form 1098-T) Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
		Medical expenses (including health insurance premiums)?
		Home mortgage interest? (Form 1098)
		Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
		Charitable contributions?
		Child/dependent care expenses, such as day-care?
		vents – In 2011 Did you (or your spouse):
	Unsure	
		Have a Health Savings Account? (Form 5498-SA)
	<u> </u>	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
		(Forms 1099-C, 1099-A)
		Buy, sell or have a foreclosure of your home?
		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	_	Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
	_	Live in an area that was affected by a natural disaster? If yes, where?
		Receive the First Time Homebuyers Credit in 2008?
		Pay any student loan interest? (Form 1098-E)
	_	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
		Attend school as a full time student? (Form 1098-T)
		Adopt a child? File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
		xtion Campaign Fund: (If you check a box, your tax or refund will not change.) , or your spouse if filing jointly, want \$3 to go to this fund □ You □ Spouse
	Number {	
0		2

#### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? <u>NONE</u>
---

Are you or a member of your household considered disabled?  $\Box$  Yes imes No

#### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a	refund, would you like a direct deposit?	🗌 Yes	X No
If you are due a	refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes	🗙 No
If you are due a	refund, would you like information on how to split your refund between accounts?	🗌 Yes	X No
If you have a ba	alance due, would you like to make a payment directly from your bank account?	Yes	🗙 No

Additional comments:	

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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

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

Catalog Number 52121E

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retui complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". leted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	ation 2	1. Sections A & B of this form are
<u>Check if perso</u>	ns are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates or birth of taxpayer, spouse and dependents match the supporting documents.
🗌 Yes 🗌 No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
☐ Yes ☐ No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
□ N/A		9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
Use Publicatio	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, ncome Tax in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
-		
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxx>



# Interview Notes - Moore

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

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

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

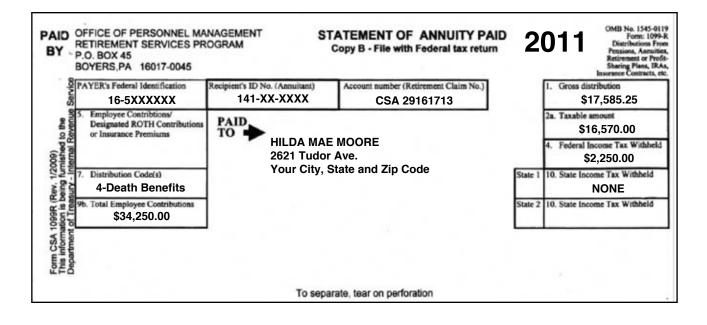
	a Employee's social security number 141-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		e IRS website at s.gov/efile	
b Employer identification number (	EIN)		1 Wages, tips, other compensation 2 Federal income tax withheld				
10-5XXXXXX			\$35				
c Employer's name, address, and	ZIP code		<b>3</b> Soc	cial security wages	4 Social security t	ax withheld	
HAWTHORN GENERAL HOSPITAL				,622.04	\$1,580.13		
1525 Vaughn Rd.			5 Me	dicare wages and tips	6 Medicare tax wi	thheld	
Gainesville, FL 32603			\$37	,622.04	\$542.52		
			7 Social security tips 8 Allocated tips				
d Control number			9		10 Dependent care	benefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See instructions for box 12		
HILDA MAE MOORE			D \$1,657.00				
2621 Tudor Avenue			13 Statutory Retirement Third-party plan Sick pay				
Your City, State and ZIP Co	de						
			14 Oth	er	12c		
					o d e		
					12d		
					o d e		
f Employee's address and ZIP cod						1	
15 State Employer's state ID num		17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
YS   59-882456	\$35,965.04	\$725.00					
Wada an	d Tox			Department	of the Treasury-Interna		
orm <b>W-2</b> Wage an Statement		2011		Department	of the freasury-interna	Revenue Service	
			J				
	ployee's FEDERAL Tax Return. ed to the Internal Revenue Service.						

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112			
A.BEAN BANK & TRUST						
704 NE State St.		1 Interest income	20 <b>11</b> In	erest Income		
Gainesville, FL 32602		\$        289.35				
		2 Early withdrawal penalty				
		\$	Form <b>1099-INT</b>			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	nds and Treas. obligations	Сору В		
10-6XXXXXX	141-XX-XXXX	\$		For Recipient		
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	This is important tax		
HILDA MOORE				information and is being furnished to the Interna		
		\$	\$	Revenue Service. If you are required to file a return, a		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. posses	ssion negligence penalty or other		
2621 Tudor Ave		\$		sanction may be imposed on you if this income is		
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity bond inte			
Your City, State, and ZIP (	Code	\$	\$ \$			
Account number (see instructions)		10 Tax-exempt bond CUSIP n	o. (see instructions)			

	CORRECTED (if checked)								
PAYER'S name, address, ZIP code, federal identification	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238						
number, and telephone number	<sup>\$</sup> 1,500.00	φ	2011						
HESSER CASINO	3 Type of wager	4 Date won	_						
233 Catawba Highway		06/25/2011	Form W-2G						
Reno, NV 89510	5 Transaction	6 Race	Certain						
Payer ID 10-7XXXXXX 775-555-XXXX	7 Winnings from identical wagers	8 Cashier	Gambling Winnings						
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is						
HILDA M. MOORE	141-XX-XXXX		being furnished to						
2621 Tudor Ave.	11 First I.D.	12 Second I.D.	the Internal						
Your City, State and Zip Code			Revenue Service.						
	<b>13</b> State/Payer's state identification no.	14 State income tax withheld	Сору В						
	Report this income on your								
Under penalties of perjury, I declare that, to the best of my knowledge and be correctly identify me as the recipient of this payment and any payments from ide	federal tax return. If this form shows federal income tax withheld in box 2, attach								
Signature ► Hilda M. Moore	D	<sub>ate</sub> ▶06/25/2011	this copy to your return.						
Form <b>W-2G</b>		Department of the T	reasury - Internal Revenue Service						

		EC	TED				
FILER'S name, street address, city, state, ZIP code, and telephone number UNIVERSITY OF COLUMBUS 677 D. Jones University Drive			qualified tuition and related expenses	OMB No. 1545-1574		Tuition Statement	
		\$		Form <b>1098-T</b>			
FILER'S federal identification no. STUDENT'S social security number 10-8XXXXXX 143-XX-XXXX			If this box is checked, your has changed its reporting m			Copy B For Student	
STUDENT'S name			Adjustments made for a	5 Scholarships or grai	nts		
RONALD MOORE			prior year	<b>\$</b> 10,000.00	)	This is important	
Street address (including apt. no.) 2621 Tudor Ave.			Adjustments to scholarships or grants for a prior year	7 Checked if the amo in box 1 or 2 includ amounts for an		tax information and is being furnished to the	
City, state, and ZIP code Your City, State, and ZIP Code				academic period beginning January March 2012 ►	-	Internal Revenue Service.	
Service Provider/Acct. No. (see instr.	) 8 Checked if at least half-time student	9	Checked if a graduate student	10 Ins. contract reimb.	/refund		
Form <b>1098-T</b>	(keep for your records)	)		Department of the Tr	easury -	Internal Revenue Service	

PAYER'S name, street address, city,	1 Unemploym	ent compensation	OMB	No. 1545-0120	]		
EMPLOYMENT SECURIT P.O. Box 854 Gainesville, FL 32603	<ul> <li>State or lo</li> </ul>	753.52		2011		Certain Government Payments	
	-	refunds, c	redits, or offsets	For	m <b>1099-G</b>		
PAYER'S federal identification number 10-9XXXXXX	RECIPIENT'S identification number 141-XX-XXXX	<b>3</b> Box 2 amount is for tax year		Box 2 amount is for tax year 4 Federal income ta \$ 98.0		thheld	Copy B For Recipient
RECIPIENT'S name	RECIPIENT'S name		5 ATAA/RTAA payments		able grants	This is important tax	
HILDA MOORE				\$		information and is being furnished to the Internal Revenue	
Street address (including apt. no.)		7 Agriculture payments 8 If checked, box 2 is		;	Service. If you are		
2621 Tudor Ave.	2621 Tudor Ave.			trade or business income		required to file a return, a negligence penalty or	
City, state, and ZIP code	9 Market gain					other sanction may be imposed on you if this	
Your City, State, and ZIP	\$					income is taxable and	
Account number (see instructions)	10a State	10b State identifica	ation no.	11 State income ta \$	ax withheld	the IRS determines that it has not been reported.	
Form <b>1099-G</b>	(keep f	or your rec	ords)	Dep	artment of the T	reasury -	Internal Revenue Service



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

Form	13614-C
(Rev.	XX-XXXX

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

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

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

You will need your:

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

# Part I. Your Personal Information

	nation							
1. Your First Name ANTHONY		M. I.	Last Na WEBS				re you a U.S. ∛Yes	Citizen?
2. Spouse's First Name		M. I.	Last Na				spouse a U.S	Citizen?
COURTNEY		0	WEBS				Yes No	
3. Mailing Address 919 N. Darron Ave.	I	Apt#	Ci			State YS	Zip Code Your ZIP Co	de
4. Contact Information Phone: 901-555-XXXX	Cell Phon	e:	I	E-mail:				
5. Your Date of Birth 12/20/1971	6. Your Jo General C		-	Are you: 8. Totally	7. Lega and Perman	-		s 🗙 No s 🔀 No
9. Spouse's Date of Birth 03/10/1967	10. Spouse Office Ass		Title	Is Spouse:		lly Blind	Ye	s 🗙 No s 🔀 No
13. Can anyone claim you or yo	our spouse o	on their	tax retur	n? 🗌 Yes 🗵	No 🗌 Unsu	re		
Part II. Marital Status and								
Married: Did you live wit     Divorced or Legally Sep     Widowed: Year of spous     List names below of everyor	oarated: Date se's death:	e of fina	al decree	or separate mai	ntenance agre	eement:		who
lived outside of your home the list on page 3.								
Name (first, last) Do not enter your name or spouse's name below.	Date of E (mm/dd/		telationship (e.g. daug son, moth sister, no	nter, of months ner, lived in your home in 2011	US Citizen or resident of the US, Canada of Mexico in 201 (yes/no)	e Sta or as 1 12/3 (S/	tus time of student 1/11 in 2011 M) (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(c)	(d)	(e)	(1	f) (g)	(h)
Nigel Webster	06/23/	00	Son	12	Yes	5	S Yes	Yes
Volunteers assisting wi	th prepari	na voi	ur retur	n are trained to	provide hi	ah aua	litv service	and

uphold the highest ethical standards.

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

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

Catalog Number 52121E

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

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.	_
Part III. Income – In 2011, did you (or your spouse) receive:	
Yes       No       Unsure         X       1.       Vages or Salary? (Form W-2)         X       2.       Tip Income?         X       3.       Scholarships? (Forms W-2, 1098-T)         X       4.       Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	
<ul> <li>S. Refund of state/local income taxes? (Form 1099-G)</li> <li>S. Calimony Income?</li> <li>Alimony Income?</li> <li>T. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MIS)</li> <li>S. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)</li> </ul>	C)
<ul> <li>X</li> <li>9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W.</li> <li>X</li> <li>10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> <li>X</li> <li>11. Unemployment Compensation? (Form 1099-G)</li> <li>X</li> <li>12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)</li> <li>X</li> <li>13. Income (or loss) from Rental Property?</li> <li>X</li> <li>14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:</li></ul>	-2)
Part IV. Expenses – In 2011 Did you (or your spouse) pay:	
Yes No Unsure	
<ul> <li>X I Alimony: If yes, do you have the recipient's SSN? Yes No</li> <li>X I 2. Contributions to a retirement account? IRA Roth IRA 401K Other</li> <li>X 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)</li> </ul>	
<ul> <li>X = 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> <li>X = 5. Medical expenses (including health insurance premiums)?</li> <li>X = 6. Home mortgage interest? (Form 1098)</li> <li>X = 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</li> <li>X = 9. Child/dependent care expenses, such as day-care?</li> </ul>	
Part V. Life Events – In 2011 Did you (or your spouse):	
Yes       No       Unsure         X       1. Have a Health Savings Account? (Form 5498-SA)         X       2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)	
<ul> <li>X</li> <li>3. Buy, sell or have a foreclosure of your home?</li> <li>X</li> <li>4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?</li> <li>5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?</li> <li>X</li> <li>6. Live in an area that was affected by a natural disaster? If yes, where?</li> <li>X</li> <li>A. Passing the First Time Usershumen Oraclit in 20002</li> </ul>	
<ul> <li>X</li> <li>7. Receive the First Time Homebuyers Credit in 2008?</li> <li>X</li> <li>8. Pay any student loan interest? (Form 1098-E)</li> <li>X</li> <li>9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?</li> <li>X</li> <li>10. Attend school as a full time student? (Form 1098-T)</li> <li>X</li> <li>11. Adopt a child?</li> </ul>	
Image: Second state of the second s	
Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund X You Spouse	
Catalog Number 52121E Form <b>13614-C</b> (Rev. xx-xxx	x) 2

#### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? No	JNE
--	-----

Are you or a member of your household considered disabled?  $\Box$  Yes imes No

#### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗙 Yes 🗌 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes 🗶 No
If you are due a refund, would you like information on how to split your refund between accounts?	🗙 Yes 🗌 No
If you have a balance due, would you like to make a payment directly from your bank account?	🗙 Yes 🗌 No

Additional comments:	

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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

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

Catalog Number 52121E

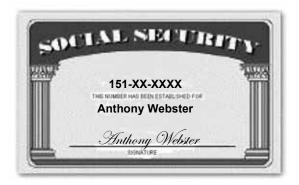
Form **13614-C** (Rev. XX-XXXX) 3

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

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

Catalog Number 52121E

Form 13614-C (Rev. xx-xxxx) 4







Anthony Webster Courtney Webster 919 N. Darron Ave. Your City, State and ZIP Code			 1234 15-000000000
PAY TO THE ORDER OF			\$ DOLLARS
YORK NATIONAL BANK Rochester, NY 14603 For  :062005690  :00578965542	1234		

### Interview Notes - Webster

- Anthony and Courtney married on January 1, 2012. Courtney has not filed a name change form with the Social Security Administration.
- If possible, they want to file a joint return.
- Anthony has a son, Nigel, from his previous marriage. Nigel lived with Anthony all last year. Anthony provided almost all of Nigel's support, but the divorce decree allows Nigel to be claimed as a dependent by his mother.
- In addition to her job as an office assistant, Courtney has a small home-based word processing business. Her gross income was \$6,570. Her expense for materials was \$878. She has written records for the 1,500 business miles (125 miles per month) and 8,000 other miles driven during the year. Her business takes up only a very small area of her home, and she uses her computer mainly for personal business. Courtney placed her car in service on February 4, 2009. Use business code 561410.
- A neighbor, Sheryl Hayden, cares for Nigel after school and Anthony paid her \$1,500 for the year. Her SSN is 154-XX-XXXX. Her address is 628 N. Darron Ave., Your City, State and ZIP Code.
- Anthony and Courtney both want to contribute to the Presidential Election Campaign Fund.
- They would like to handle any refund or payment electronically.
- Anthony itemized deductions last year and received a state refund of \$580. He filed as Head of Household and his itemized deductions totaled \$12,800. The amount from last year's Schedule A, line 5a (income taxes) was \$762, and line 5b (general sales tax) was \$275. His taxable income was \$6,767. Courtney did not itemize deductions last year.
- Anthony qualifies for the energy credit by installing several low energy windows. His receipt shows \$1,587 for the cost of the windows. He has the proper documentation.
- Anthony previously received \$200 Energy Credit for installing a storm door in 2009.

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

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

	a Employee's social security number 151-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use		rfile		IRS website at .gov/efile
b Employer identification number (E     11-5XXXXX	EIN)	-	1 Wa	ges, tips, other co \$40,461.3	•	2 Feder	al income ta \$4,235	
c Employer's name, address, and Z AW CONTRACTING SEF	3 Social security wages 4 Soc \$40,461.30				l security ta: \$1,699			
643 Sinclair St. Evansville, IN 47715			5 Me	5 Medicare wages and tips \$40,461.30 \$586.69				
			7 So	cial security tips		8 Alloca	ted tips	
d Control number			9			10 Deper	ndent care t	benefits
• Employee's first name and initial ANTHONY WEBSTER	Last name	Suff.	<b>11</b> No	nqualified plans		<b>12a</b> See i	nstructions	for box 12
919 N. Darron Ave. Your City, State and ZIP Coo	de		13 Stat emp	utory Retirement loyee plan	Third-party sick pay	12b		
			14 Oth	er		12c	1	
						12d C d e	1	
f Employee's address and ZIP code								
15 State Employer's state ID numb	<b>16</b> State wages, tips, etc.	17 State incor	ne tax	18 Local wages	, tips, etc.	19 Local inco	me tax	20 Locality name
YS 99-5678245	\$40,461.30	\$862.7	70					
Form <b>W-2</b> Wage and Statemen	d Tax –	- - - - - - - - - - - - - - - - - - -	J	 D	epartment o	of the Treasury	/—Internal I	Revenue Service

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

	e's social security number X-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use	(RSC-1	r file		IRS website at
<b>b</b> Employer identification number (EIN)				ges, tips, other comp	ensation	2 Feder	al income t	ax withheld
11-6XXXXXX			\$11	,250.40		\$1,98	7.05	
c Employer's name, address, and ZIP code			3 So	cial security wages		4 Socia	l security ta	x withheld
GDI TRADING COMPANY			\$11	,250.40		\$472	.52	
12 Pembroke St.			5 Me	dicare wages and t	ips	6 Medic	are tax with	nheld
New Orleans, LA 70113			\$11	,250.40		\$163	.13	
			7 So	cial security tips		8 Alloca	ited tips	
d Control number			9			10 Depe	ndent care	benefits
e Employee's first name and initial Last name	пе	Suff.	11 No	nqualified plans		12a See i	nstructions	for box 12
COURTNEY O. TAYLOR			C					
2708 Marywood Dr.			13 Statutory Retirement Third-party 12b					
Your City, State and ZIP Code						o d e		
			14 Other 12c					
						d		
						12d		
						o d e		
f Employee's address and ZIP code						-		
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, ti	ps, etc.	19 Local inco	ome tax	20 Locality name
YS   32-566X72	\$11,250.40	\$388.21						
Form <b>W-2</b> Wage and Tax Statement Copy B-To Be Filed With Employee's FE		2073	J	Dep	artment of	the Treasur	y—Internal	Revenue Service

This information is being furnished to the Internal Revenue Service.

		CTED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
HAMPTON FIRST NATION	IAL BANK				
200 N. Andrea Blvd.		1 Interest income	2011	Into	erest Income
Evansville, IN 47715		\$ 975.80		Inte	rest income
		2 Early withdrawal penalty			
		\$	Form 1099-INT		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	nds and Treas. obligati	ons	Сору В
11-7XXXXXX	151-XX-XXXX	\$			For Recipient
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	S	This is important tax information and is being
ANTHONY WEBSTER		05.00			furnished to the Internal
		\$ 95.80	\$		Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		6 Foreign tax paid 7 Foreign country or U.S.		possession	negligence penalty or other
919 N. Darron Ave.		\$			sanction may be imposed on you if this income is
City, state, and ZIP code		8 Tax-exempt interest	9 Specified private activity be	9 Specified private activity bond interest tax	
Your City, State and ZIP C	ode	\$			determines that it has not been reported.
Account number (see instructions)		10 Tax-exempt bond CUSIP n	o. (see instructions)		
Form <b>1099-INT</b>	(keep	for your records)	Department of the T	reasury -	Internal Revenue Service

		CTED (if o	checked)			_	
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemploym	nent compensation	OMB I	No. 1545-0120		
EMPLOYMENT SECURITY COMMISSION 529 Jerrell Dr. New Orleans, LA 70113			650.00 ocal income tax redits, or offsets		8011		Certain Government Payments
		\$		Form	1 <b>099-G</b>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	4 Fede	ral income tax wi	thheld	Сору В
11-8XXXXXX	152-XX-XXXX			\$			For Recipient
RECIPIENT'S name		5 ATAA/RTAA	payments	6 Taxa	able grants		This is important tax
COURTNEY O. TAYLOR		\$		\$			information and is being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	payments	8 If checked, box 2 is			Service. If you are
2708 Marywood Dr.		ф , , ,			e or business me	required to file a return, a negligence penalty or	
City, state, and ZIP code		9 Market gain					other sanction may be imposed on you if this
Your City, State and ZIP C	Code	\$					income is taxable and
Account number (see instructions)		10a State	10b State identifica	ation no.	11 State income ta \$	ax withheld	the IRS determines that it has not been reported.
Form <b>1099-G</b>	(keep f	or your rec	ords)	Depa	artment of the T	reasury -	Internal Revenue Service

All of the following are unreimbursed expenses for Anthony Webster:

Medical insurance	\$2,520
Medical travel (January–May)	600 miles
Dental bills	\$375
Vitamins	\$65
New glasses	\$255
Prescription drugs	\$635
Teeth whitening products	\$110
Church donations paid by check	\$1,950
Donation to the Presidential Election Campaign Fund	\$1,800
Donation to the Salvation Army (check)	\$400
Mortgage late payment charge	\$95
Home mortgage interest	\$3,500
Car loan interest	\$1,430
City real estate tax	\$650
County real estate tax	\$1,765
Cash donation to United Way (no written documentation)	\$75
Personal property taxes (value based)	\$495
Traffic fine	\$120
Gambling losses	\$2,015
State Sales Tax (For a new car; Use Indiana as your State)	\$865

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

Form 13614-C (Rev. XX-XXXX) Intak			e Treasury – Inte		ervice	ət	ON	AB # 154	45-1964
<ul> <li>Section A. You should complete Pages 1-3 Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer. You will need your: <ul> <li>Tax information such as Forms W-2, 1099, 1098.</li> <li>Social security cards or ITIN letters for you and all persons on your tax return.</li> </ul></li></ul>									
Proof of Identity (such as a vali     Part I. Your Personal Information		cense	or other gove	rnment issue	ed picture ID).				
1. Your First Name		M. I.	Last Name			Ar	re you a	U.S. 0	 Ditizen?
SEAN		S	GRAHAM			×	Yes	No	
2. Spouse's First Name	ſ	M. I.	Last Name					_	. Citizen?
STACEY		A	GRAHAM				Yes	_	
<ol> <li>Mailing Address</li> <li>2621 Washington Street</li> </ol>		Apt#	City Your C	itv		State YS	Zip Cod Your ZI		le
4. Contact Information	Cell Phone	e:		E-mail:			1001 21		
5. Your Date of Birth	6. Your Jo	b Title		Are you:	7. Legall	y Blind		Yes	X No
	Tutor			-	and Permane	· · · · · · · · · · · · · · · · · · ·	abled		X No
-	0. Spouse Teacher	's Job	Title	Is Spouse: 12. Totally	11. Legally and Permane		abled		× No × No
13. Can anyone claim you or your	r spouse or	n their	tax return?	🗌 Yes 🗙	No 🗌 Unsure	;			
Part II. Marital Status and I	Househo	ld In	formation						
<ol> <li>As of December 31, 2011, we</li> <li>Single</li> <li>Married: Did you live with</li> <li>Divorced or Legally Separ</li> <li>Widowed: Year of spouse</li> </ol>	your spous rated: Date 's death:	of fina	al decree or se	eparate mair	itenance agree	ement:			
<ol> <li>List names below of everyone lived outside of your home tha list on page 3.</li> </ol>									
Name (first, last) Do not enter your name or spouse's name below.	Date of B (mm/dd/y		elationship to you (e.g. daughter, son, mother, sister, none) (c)	Number of months lived in your home in 2011 (d)	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no) (e)	Mari Stat as ( 12/31 (S/N	tus t of stu 1/11 in M) (ye	Full- ime udent 2011 es/no)	Received less than \$3700 income in 2011 (yes/no) (h)
Joshua Graham	06/08/9		Son	12	Yes	s		(es	Yes
Jeremy Graham	03/13/8		Son	12	Yes	s		res	Yes
Gail Forsyth	07/17/3		Mother	12	Yes	s		No	Yes
			Motilei				· ·		
<ul> <li>Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.</li> <li>To report unethical behavior to IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205.</li> </ul>									
To check the sta			FUND visit 800-829-195			' on <u>w</u>	ww.irs.	<u>gov</u>	
Catalog Number 52121E						orm <b>13</b>	8614-C	(Rev.	xx-xxxx) 1

## Problem B – Graham Intake and Interview Sheet, page 2 of 4

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

Additional Information and Questions related to the preparation of your return
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
Other than English what language is spoken in the home? <u>NONE</u>
Are you or a member of your household considered disabled? $\Box$ Yes $ imes$ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
• Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts? X Yes 🗌 No
If you have a balance due, would you like to make a payment directly from your bank account? X Yes 🗌 No
Additional comments:

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

#### Paperwork Reduction Act Notice

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

Catalog Number 52121E

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

Section B F	or Certified Volunteer Preparer Completion	Section C. For Certified Quality
Remember: Yo correct tax retur complete. All qu "Unsure" respo	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No".	Reviewer Completion Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	<ul> <li>leted by Certified Volunteer only if persons are listed ation 2</li> <li>Ins are listed in Part II Question 2</li> <li>1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:</li> </ul>	<ol> <li>Sections A &amp; B of this form are complete.</li> <li>Taxpayer's identity, address and phone numbers were verified.</li> <li>Names, SSN or ITINs, and dates of birth of taxpayer, spouse and</li> </ol>
Yes No	<ul> <li>Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:</li> </ul>	<ul> <li>dependents match the supporting documents.</li> <li>4. Filing Status is correctly determined.</li> <li>5. Personal and Dependency Exemptions are entered correctly on the return.</li> </ul>
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes, which ones:</li> </ol>	<ol> <li>All information shown on source documents and noted in Section A, Part III is included on the tax return.</li> <li>Any Adjustments to Income are correctly reported.</li> </ol>
☐ Yes	<ol> <li>Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	<ol> <li>8. Standard, Additional or Itemized Deductions are correct.</li> <li>9. All credits are correctly reported.</li> <li>10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	5. Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b>	<ul> <li>All tax law issues above have been addressed and necessary changes have been made.</li> <li>If direct deposit or debit was elected, checking/saving account</li> </ul>
	n 4012, Volunteer Resource Guide and Publication 17, ncome Tax in making tax law determinations.	and routing information match the supporting documents.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)

4











Sean S. Graham Stacey A. Graham 2621 Washington Street Your City, State, and ZIP Code			3298
PAY TO THE ORDER OF		s	
		ψ	DOLLARS
GUILFORD NATIONAL BANK New York, NY 10001			
: 322070239   :0020204523456	3298		

### Interview Notes - Graham

- Neither Sean nor Stacey wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Stacey is a ninth grade teacher. She also works part time as a waitress.
- Sean previously worked as a CIA Agent for 10 years. During his career as a CIA Agent he was not covered by social security. In June of 2009, Sean retired as a police officer. Sean is currently self-employed as a math and science tutor.
- Sean is an eligible retired public safety officer and has records showing he paid \$3,700 directly from his retirement plan for health insurance.
- Sean is partially disabled.
- Stacey's mother, Gail Forsyth, lived with Sean and Stacey for the entire year. Gail's entire income consists of \$2,500 earned as a teacher's aide, \$360 in interest, and \$4,200 in social security benefits. Sean and Stacey provided more than half of Gail's total support. She is a U.S. citizen, widowed.
- Their son, Jeremy, attends college. This year he is a junior.
- If Sean and Stacey are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.
- Sean previously received \$200 Energy Credit for installing Solar Panels in 2010.

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

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

### Line 7—Wages

	ployee's social security number 2-XX-XXXX	OMB No. 1545-		Safe, accurate, FAST! Use	≁ file		e IRS website at s.gov/efile	
Employer identification number (EIN) 21-0XXXXXX	•	1 Wag	ses, tips, other compensation \$33,500.00	2 Fede	2 Federal income tax withheld \$2,115.70			
Employer's name, address, and ZIP cod	е	•	3 Soc	ial security wages	4 Socia	al security t	ax withheld	
(IRKWOOD SCHOOL DISTRI	СТ			\$34,800.00		\$1,46 <sup>.</sup>	1.60	
212 Forest Ave		ľ	5 Me	dicare wages and tips	6 Medi	care tax wit	hheld	
(irkwood, MO 63122				\$34,800.00		\$504	.60	
		-	7 Soc	ial security tips	8 Alloc	ated tips		
Control number			9		10 Depe	endent care	benefits	
						\$1,000	0.00	
Employee's first name and initial Las	st name	Suff.	11 No	nqualified plans	12a See	instruction	s for box 12	
TACEY GRAHAM					n D	\$1,	300.00	
621 Washington Street		l l	13 Statu emp	tory Retirement Third-party oyee plan sick pay				
our City, State and ZIP Code				X	o d e			
		Ē	14 Oth	er	12c			
					o d e			
					12d			
					o d			
Employee's address and ZIP code					e			
5 State Employer's state ID number	16 State wages, tips, etc.	17 State income	e tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality nan	
YS   11-1123456	\$33,500.00	\$881.1	5					
Wage and Tax	<u> </u>	ר רחו		Department	of the Treasu	ry—Internal	Revenue Servi	
rm <b>W-2</b> Wage and Tax Statement	C	30 J J						
ppy B—To Be Filed With Employee								

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

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

	a Employee's social security number 112-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use	≁file	Visit the IRS webs www.irs.gov/efile	ite at
b Employer identification number	r (EIN)		1 Wa	ges, tips, other compensation	2 Feder	ral income tax withheld	d
21-1XXXXXX				\$4,522.33		\$458.51	
c Employer's name, address, and	d ZIP code		<b>3</b> So	cial security wages	4 Socia	I security tax withheld	
HAYDEN FAMILY RES	TAURANT			\$3,425.33		\$143.86	
1717 Homeside Drive			5 Me	edicare wages and tips	6 Media	care tax withheld	
Assaria, KS 67416				\$4,522.33		\$65.57	
			7 So	cial security tips	8 Alloca	ated tips	
				\$1,097.00			
d Control number			9		10 Depe	ndent care benefits	
e Employee's first name and initi	al Last name	Suff.	11 No	onqualified plans	12a See	instructions for box 12	2
STACEY GRAHAM					C d		
2621 Washington Street			13 Sta	tutory Retirement Third-part ployee plan sick pay	v 12b		
Your City, State and ZIP C	ode				C d		
			14 Oth	ner	12c		
					C d		
					12d	.L	
					C		
f Employee's address and ZIP co	ode				6		_
15 State Employer's state ID nu	mber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local inc	ome tax 20 Localit	y nam
YS   11-987265	\$4,522.33	\$175.1	0				
				1			
Wage a	nd Tax			Department	of the Treasur	v–Internal Revenue S	Servic
wage al Stateme	ent l	2011	1			,	

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

#### Line 8—Interest

		ECTED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
JACKSON FEDERAL CRE	DIT UNION				
1078 Larry Street		1 Interest income	2011	Into	rest Income
Hartford, CT 06101		\$ 386.54		inte	iest income
		2 Early withdrawal penalty			
		\$ 64.48	Form 1099-INT		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	onds and Treas. obligation	ons	Сору В
21-2XXXXXX	111-XX-XXXX	\$			For Recipient
RECIPIENT'S name		4 Federal income tax withheld	4 Federal income tax withheld 5 Investment expense		
SEAN GRAHAM		00.55			information and is being furnished to the Internal
		\$ 82.55	\$		Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other
2621 Washington Street		\$			sanction may be imposed on you if this income is
City, state, and ZIP code		8 Tax-exempt interest 9 Specified private activity bo			taxable and the IRS determines that it has not
Your City, State and ZIP C	ode	\$	\$		been reported.
Account number (see instructions)		10 Tax-exempt bond CUSIP r	o. (see instructions)		
Form <b>1099-INT</b>	(keep	for your records)	Department of the T	reasury -	Internal Revenue Service

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

### Line 9—Dividends

		CTED (if checked)	. <u> </u>	_		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	]		
LAFAYETTE GLOBAL, INC		\$ 221.15	2011	I	Dividends and	
368 Brenda Lane		1b Qualified dividends			Distributions	
Bangor, ME 04401		\$ 221.15	Form 1099-DIV			
		2a Total capital gain distr.	2b Unrecap. Sec. 12	50 gain	Copy B	
		\$	\$		For Recipient	
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%)	) gain	For necipient	
21-3XXXXXX	111-XX-XXXX	\$	\$			
RECIPIENT'S name	•	3 Nondividend distributions	4 Federal income tax	withheld	This is increased and	
		\$	\$		This is important tax information and is	
SEAN GRAHAM			5 Investment expense \$	es	being furnished to the Internal Revenue Service. If vou are	
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S.	possession	required to file a	
2621 Washington Street		\$			return, a negligence penalty or other sanction may be	
City, state, and ZIP code		8 Cash liquidation distributions	9 Noncash liquidation dis	stributions	imposed on you if this income is taxable	
Your City, State and ZIP C	Code	\$	\$		and the IRS	
Account number (see instructions)					determines that it has not been reported.	
Form 1099-DIV	(keep for your recc	ords)	Department of the T	Freasury -	Internal Revenue Service	

	state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
DAMMON INDUSTRIES,	INC	\$ 546.87	2011	Dividends and
322 Rev Earl Mitchell Drive		1b Qualified dividends		Distributions
Atlanta, ME 04401		\$	Form <b>1099-DIV</b>	
		2a Total capital gain distr. \$	2b Unrecap. Sec. 125 \$	Сорув
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain	2d Collectibles (28%)	gain For Recipient
21-4XXXXXX	112-XX-XXXX	\$	\$	
RECIPIENT'S name		3 Nondividend distributions \$	4 Federal income tax v \$ 185.00	vithheld This is important tax information and is
STACEY GRAHAM			5 Investment expense \$	
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. p	ossession required to file a return, a negligence
2621 Washington Street		\$		penalty or other sanction may be
City, state, and ZIP code		8 Cash liquidation distributions	9 Noncash liquidation dist	
Your City, State and ZIP	Code	\$	\$	and the IRS
Account number (see instructions)				determines that it has not been reported.

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

#### Line 10—Taxable Refunds

Sean and Stacey did not itemized their taxes last year but received a refund from the state department of revenue in the amount of \$540. They want to know if it is taxable.

#### Line 12—Business Income, Schedule C-EZ

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

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

Business expenses:

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

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

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

PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1	Rents	ON	1B No. 1545-0115		
FREEMAN EDUCATIONAL SERVICES 1717 Brandon Place Concord, NH 03301		\$	Royalties	-	2011	I	Miscellaneous Income
		\$		Foi	rm 1099-MISC		
		3 \$	Other income	4 \$	Federal income tax v	vithheld	Copy E For Recipien
PAYER'S federal identification number	RECIPIENT'S identification number		Fishing boat proceeds	· ·	Medical and health care	payments	
20-0XXXXXX	111-XX-XXXX	\$		\$			
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in dividends or interest	n lieu of	This is important ta
SEAN GRAHAM		\$	1,675.00	\$			information and i being furnished to the Internal Revenue Service. If you an
Street address (including apt. no.) 2621 Washington St.		9	Payer made direct sales of \$5,000 or more of consumer products to a buyer	10	Crop insurance pro	oceeds	required to file a return, a negligence penalty or othe
City, state, and ZIP code		11	(recipient) for resale ►	\$ 12			sanction may be
Your City, State and ZIP	Code	11		12			imposed on you i this income is
Account number (see instructions)		13	Excess golden parachute payments	14	Gross proceeds pa an attorney	aid to	taxable and the IRS determines that i has not been reported
		\$		\$			•
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state	e no.	18 State income
¢	\$	<u>\$</u>					<u>\$</u> \$

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

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

#### Line 16—Pensions and Annuities

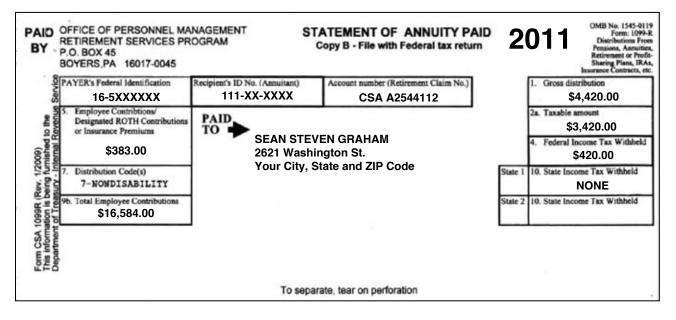
Stacey took out \$11,000 with the intention of purchasing a new car. Subsequently she decided not to purchase the car, so she rolled the \$11,000 back into Murray Investments. Stacey did the rollover in a timely matter.

PAYER'S name, street address, o		-	ED (if checked Gross distribution	/	ОМ	B No. 1545-0119	[	Distributions From
MURRAY INVESTMENTS 145 Brianna Way Providence, RI 02904			11,000.00 Taxable amount 11,000.00	:		20 <b>11</b>	Pe	nsions, Annuities Retirement of Profit-Sharing Plans, IRAs Insurance Contracts, etc.
		2b	Taxable amount not determined	$\checkmark$		Total distributio	n 🗸	Copy E Report this
PAYER'S federal identification number	RECIPIENT'S identification number		Capital gain (inc in box 2a)	luded	4	Federal income withheld	tax	income on you federal tax return. If this form shows
20-1XXXXXX RECIPIENT'S name STACEY GRAHAM	112-XX-XXXX	\$ 5 \$	Employee contrib /Designated Roth contributions or insurance premiu	٦	\$ 6 \$	Net unrealized appreciation in employer's sec		federal income tax withheld in box 4, attack this copy to your return
Street address (including apt. no 2621 Washington Street	)	7	code(s)	IRA/ SEP/ SIMPLE	8 \$	Other	%	This information i being furnished to the Interna
City, state, and ZIP code Your City, State and ZIP Co	ode	9a	Your percentage of distribution	of total %		Total employee con	tributions	Revenue Service
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 \$ \$	State tax withhele	d	13	State/Payer's si	tate no.	14 State distribution \$ \$
Account number (see instructions)		⊕ 15 \$ \$	Local tax withhele	d	16	Name of localit	y	Local distribution     S

	CORRE	СТІ	ED (if checke	d)	_		_	
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	OM	IB No. 1545-0119	-	Distributions From
BUTLER POLICE DEPARTMENT 908 Polk Parkway NE Columbus, OH 43216		\$ 2a	11,550.00 Taxable amour 8.000.00	nt		2011	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$ 2b	-,	nt	F	orm 1099-R Total		Contracts, etc.
			not determined	Π		distributio	n 🗌	Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax
20-2XXXXXX	111-XX-XXXX	\$			\$	850.00		return. If this form shows federal income
RECIPIENT'S name SEAN GRAHAM		5	Employee contri /Designated Ro contributions or insurance prem	th	6	Net unrealized appreciation in employer's see		tax withheld in box 4, attach this copy to
		\$			\$			your return.
Street address (including apt. no	).)	7	Distribution code(s)	IRA/ SEP/	-	Other		This information is
2621 Washington Street			7	SIMPLE	\$		%	being furnished to the Internal
City, state, and ZIP code		9a	Your percentage	of total	9b	Total employee con	tributions	Revenue Service.
Your City, State and ZIP C	ode		distribution	%	\$	62,384.00		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.		State tax withhe	ld	13 State/Payer's state no.		tate no.	14 State distribution
		\$			ļ			\$
\$		\$						\$
Account number (see instructions)			Local tax withhe	ld	16	Name of localit	ty	17 Local distribution
		\$			ļ			\$
		\$						\$

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

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



### Line 19—Unemployment Compensation

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

		CTED (if o	checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployn	nent compensation	OMB	No. 1545-0120		
EMPLOYMENT SECURITY COMMISSION 10 Warren Avenue Greensboro, NC 27401		2 State or lo	560.00 ocal income tax redits, or offsets		2011		Certain Government Payments
		\$		For	m <b>1099-G</b>		
PAYER'S federal identification number 20-3XXXXXXX	RECIPIENT'S identification number 112-XX-XXXX	3 Box 2 amo	unt is for tax year	4 Fede \$	eral income tax wit 458.00	hheld	Copy B For Recipient
RECIPIENT'S name		5 ATAA/RTAA	payments	6 Taxable grants			This is important tax
STACEY GRAHAM		\$		\$			information and is being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture	e payments	8 If checked, box 2 is			Service. If you are
2621 Washington St.		\$			le or business ome		required to file a return, a negligence penalty or
City, state, and ZIP code		9 Market gain					other sanction may be imposed on you if this
Your City, State and ZIP Code Account number (see instructions)		\$					income is taxable and
		10a State	10b State identification	ation no.	11 State income ta \$	ax withheld	the IRS determines that it has not been reported.
Form 1099-G	(keep f	or your rec	ords)	Den	artment of the T	reasury -	Internal Revenue Service

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

### Line 20a—Social Security Benefits

FORM SSA	A-1099 - SOCIAL SEC	URITY	BENEFIT	STATEMENT
2011 PART OF	YOUR SOCIAL SECURITY BE	ENEFITS SH	HOWN IN BO	OX 5 MAY BE TAXABLE INCOME.
	REVERSE FOR MORE INFOR	MATION.		
Box 1. Name SEAN S. GRAB	IAM		eficiary's Soc 11-XX-X	cial Security Number
Box 3. Benefits Paid in 2011 \$12,900.00	Box 4. Benefits Repaid to SSA	A in 2011		Benefits for 2011 <i>(Box 3 minus Box 4</i> <b>2 , 900 . 00</b>
DESCRIPTION OF AI	MOUNT IN BOX 3	I	DESCRIPTIO	N OF AMOUNT IN BOX 4
Paid by check or d	lirect deposit:			
\$12,900.00				
		Box 6. Volu	intani Federa	I Income Tax Withholding
		Box 7. Add	iress	
Total Additions: \$	512,900.00	SEAN	IS. GRA	AHAM
	,	2621	Washi	ngton Street
Benefits for 2011:	\$12,900.00	Your	City,	State and ZIP Code
		Box 8. Clai	im Number (U	lse this number if you need to contact SSA.)
Draft as of May 15	5, 2011 - Subject t	o Char	nge	
orm SSA-1099-SM (1-2011)	DO NOT RETURN	THIS FO	RM TO SSA	A OR IRS

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

#### Line 21—Other Income

	CORRECTED (if checked	(k	_
PAYER'S name, address, ZIP code, federal identification	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
number, and telephone number	\$ 660.00	<sup>\$</sup> 65.00	2011
HANOVER CASINO	3 Type of wager	4 Date won	
1024 Big Bend Blvd.	Poker	05/15/2011	Form W-2G
Detroit, MI 48233	5 Transaction	6 Race	Certain
			Gambling
	7 Winnings from identical wagers	8 Cashier	Winnings
20-4XXXXXX 336-555-XXXX			winnings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is
STACEY GRAHAM	112-XX-XXXX		being furnished to
2621 Washington St.	11 First I.D.	12 Second I.D.	the Internal
g			Revenue Service.
	13 State/Payer's state identification no.	14 State income tax withheld	Сору В
Your City, State and ZIP Code		\$	Report this income on your
Under penalties of perjury, I declare that, to the best of my knowledge and bel			federal tax return. If this form shows federal income
correctly identify me as the recipient of this payment and any payments from iden	ntical wagers, and that no other person is e		tax withheld in box 2, attach
Signature ► Stacey Graham	D	ate ► 05/15/2011	this copy to your return.
Form W-2G		Department of the T	reasury - Internal Revenue Service

Stacey had \$2,300 in gambling losses.

### Line 23—Educator Expenses

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

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

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

#### Line 30—Penalty on Early Withdrawal of Savings Adjustment

Sean received a Form 1099-INT with a penalty amount charged to him. This amount is deductible as an adjustment.

### Line 31—Alimony Paid Adjustment

Sean paid his ex-wife, Elaine, \$250 each month in alimony. Elaine's SSN is 116-XX-XXXX.

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

### Line 32—IRA Deduction

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

#### Line 33—Student Loan Interest Deduction

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

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

#### Line 35—Jury Duty Adjustment

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

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

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

#### Line 40—Itemized Deductions, Schedule A

Sean and Stacey would like to itemize their deductions this year. In addition, they provide you with the following receipts. Complete Schedule A.

Medical insurance premiums (paid by Stacey)	\$3,520
Hospital bills (unreimbursed)	\$315
Doctor bills (unreimbursed)	\$540
Dentist bills (reimbursed by insurance)	\$1,200
Antihistamine (over the counter)	\$190
Prescription drugs for Gail, paid by Stacey (unreimbursed)	\$650
Life insurance premiums	\$385
Insulin (unreimbursed)	\$250
Vitamins (over the counter)	\$75
Federal income tax	\$4,252
Personal property tax (value based)	\$565
Real estate tax	\$1,300
Taxes paid on utility bills	\$753
Mortgage interest	\$5,656
Credit card interest	\$900
Personal loan interest	\$319
Church contributions paid by check	\$4,250
Chamber of Commerce contributions	\$225
Homeowner's association contributions	\$600
Raffle tickets at church	\$50
Union dues	\$875
Safety deposit box (for investments)	\$150
Refund Monitor – Refund (Balance Due): \$	

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

Sean and Stacey paid \$3,200 to Crossroads Child Care Center for after-school care for Joshua. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 20-5XXXXXX.

#### Line 49—Education Credit, Form 8863

Gail paid \$800 for a college course to improve her classroom management skills. Sean and Stacey ask if the \$800 is deductible on their tax return.

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

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

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

		EC	TED			
FILER'S name, street address, city, state, ZIP CLARK UNIVERSITY 319 Doane Dr.	code, and telephone number	1 \$	Payments received for qualified tuition and related expenses 10,600.00	OMB No. 1545-1574		Tuition
Memphis, TN 38101		2 \$	Amounts billed for qualified tuition and related expenses	∠ U ■ ■ Form <b>1098-T</b>		Statement
FILER'S federal identification no. STUDE	ENT'S social security number 113-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2011				Copy B For Student
STUDENT'S name		4	Adjustments made for a prior year	5 Scholarships or gra	nts	
JEREMY GRAHAM		\$	6	\$ 4,550.00		This is important
Street address (including apt. no.) 2621 Washington St.		6	Adjustments to scholarships or grants for a prior year	7 Checked if the am in box 1 or 2 includ amounts for an		tax information and is being furnished to the
City, state, and ZIP code Your City, State and ZIP Code		\$	i	academic period beginning January March 2012 ►	-	Internal Revenue Service.
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student	9	Checked if a graduate student	10 Ins. contract reimb	/refun	d
Form <b>1098-T</b>	(keep for your records)		graduito stadent	т	reasury	/ - Internal Revenue Service

### Line 50—Retirement Savings Contribution Credit

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

#### Line 51—Child Tax Credit

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

### Line 52— Residential Energy Credit, Form 5695

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

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

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

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

Stacey kept a daily tip record and reported her tips to her employer as required. She was not required to report her tips for March, April, May, October, and November because she received less than \$20 per month. Her total unreported tip income was \$91. Open Form 4137, *Social Security Tax on Unreported Tip Income (Spouse)*, and enter the \$91 unreported income on line 4. The \$91 must also be entered on line 5 because the amount is not subject to Social Security or Medicare taxes since the amount was less than \$20 in a calendar month.

### Line 64a—Earned Income Credit

Sean and Stacey want to know if they qualify for Earned Income Credit (EIC) this year. Complete the questions on Schedule EIC, then answer any questions on the EIC worksheet, if necessary.

#### Line 65—Additional Child Tax Credit, Form 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Form 8812.

#### Line 66—Refundable American Opportunity Credit

Sean and Stacey wants to know if they will qualify for the refundable portion of the American Opportunity Credit. Verify the taxpayer data is entered correctly on Form 8863.

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

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

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

#### **Finishing the Return**

Sean and Stacey authorized the use of the Practitioner PIN to sign their return. They signed Form 8879, giving the volunteer tax preparer permission to enter the PINs for them.

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

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

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

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

Form 13614-C (Rev. XX-XXXX) Intak			e Treasury – Intern V & Quali			et		OMB # 15	45-1964
Section A. You should complete Thank you for allowing us to prepa- please provide complete and act ask your preparer. You will need your: • Tax information such as Form • Social security cards or ITIN le • Proof of Identity (such as a val	are your tax re ccurate inforr s W-2, 1099, tters for you a	mati 109 and	ion to the cert 8. all persons on	<b>ified tax p</b> i your tax re	r <b>eparer.</b> If yc	u hav	e any c	u <b>r return</b> questions	<b>so</b> please
Part I. Your Personal Informa	ation								
1. Your First Name	M.	I.	Last Name					u a U.S. (	Citizen?
Ben	A	۸.	Baylor				X Ye	s 🗌 No	
2. Spouse's First Name	M.	I.	Last Name						. Citizen?
Pat	N		Harper				X Ye		
3. Mailing Address	Ap	ot#	City			State		Code	
30911 Lost Meadow 4. Contact Information			Your Cit	/		YS	YOU	ur Zip Coo	е
Phone: 713-235-XXXX	Cell Phone:			E-mail:					
	6. Your Job	Title		Are you:	7. Lega	llv Blir	nd		s 🗙 No
	Retired			-	and Perman		_		s 🛛 No
9. Spouse's Date of Birth 1	0. Spouse's	Job	Title	s Spouse:	11. Lega				s 🗵 No
10/30/1936	6/21/11 Dece	ase	d	12. Totally	and Perman			d 🗌 Yes	s 🗙 No
13. Can anyone claim you or you	r spouse on th	heir	tax return?	Yes 🗙	No 🗌 Unsu	re			
Part II. Marital Status and		_							
<ol> <li>As of December 31, 2011, we</li> <li>Single</li> <li>Married: Did you live with</li> <li>Divorced or Legally Separ</li> <li>Widowed: Year of spouse</li> </ol>	your spouse or rated: Date of	fina						s 🗌 No	
<ol> <li>List names below of everyone lived outside of your home that list on page 3.</li> </ol>	who lived in	you							
Name (first, last) Do not enter your name or spouse's name below. (a)	Date of Birth (mm/dd/yy) (b)		elationship to you (e.g. daughter, son, mother, sister, none) (c)	Number of months lived in your home in 2011 (d)	US Citizen o resident of th US, Canada o Mexico in 201 (yes/no) (e)	e S pr 1 12	Marital Status as of 2/31/11 (S/M) (f)	Full- time student in 2011 (yes/no) (g)	Received less than \$3700 income in 2011 (yes/no) (h)
Madison Chambers	4/5/1994		Grandchild	9	Yes		S	Yes	Yes
Volunteers assisting with     To report unethical behavio     To check the sta	uphold for to IRS, em	the ail	highest ethio us at <u>wi.volta</u>	cal standa ax@irs.go	ards. <u>v</u> or call t <b>ol</b>	l free	1-877	/-330-120	
Cotolog Number 52121E			800-829-1954		stance.			Irs.gov	

Catalog Number 52121E

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

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.	
Part III. Income – In 2011, did you (or your spouse) receive:	
Yes       No       Unsure         X       1.       Wages or Salary? (Form W-2)         X       2.       Tip Income?         X       3.       Scholarships? (Forms W-2, 1098-T)         X       4.       Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1000 DW)	
1099-DIV)         X       5. Refund of state/local income taxes? (Form 1099-G)         X       6. Alimony Income?         X       7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISt         X       8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)	C)
<ul> <li>X</li> <li>Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W.</li> <li>10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> <li>X</li> <li>11. Unemployment Compensation? (Form 1099-G)</li> <li>X</li> <li>12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)</li> <li>X</li> <li>13. Income (or loss) from Rental Property?</li> <li>X</li> <li>Corms W-2 G, 1099-MISC)</li> </ul>	-2)
Part IV. Expenses – In 2011 Did you (or your spouse) pay:	
Yes       No       Unsure         X       1. Alimony: If yes, do you have the recipient's SSN?       Yes       No         X       2. Contributions to a retirement account?       IRA       Roth IRA       401K       Other         X       3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?       (Farm 4000 T)	
<ul> <li>(Form 1098-T)</li> <li>4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> <li>5. Medical expenses (including health insurance premiums)?</li> <li>6. Home mortgage interest? (Form 1098)</li> <li>7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</li> <li>8. Charitable contributions?</li> <li>9. Child/dependent care expenses, such as day-care?</li> </ul>	
Part V. Life Events – In 2011 Did you (or your spouse):	
Yes       No       Unsure         □       X       □       1. Have a Health Savings Account? (Form 5498-SA)         □       X       □       2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)	
<ul> <li>X</li> <li>3. Buy, sell or have a foreclosure of your home?</li> <li>X</li> <li>4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?</li> <li>X</li> <li>5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?</li> <li>X</li> <li>6. Live in an area that was affected by a natural disaster? If yes, where?</li> <li>X</li> <li>7. Paceive the Eint Time Hemphyser Credit in 20082</li> </ul>	
<ul> <li>X</li> <li>7. Receive the First Time Homebuyers Credit in 2008?</li> <li>X</li> <li>8. Pay any student loan interest? (Form 1098-E)</li> <li>Y</li> <li>9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?</li> <li>X</li> <li>10. Attend school as a full time student? (Form 1098-T)</li> <li>X</li> <li>11. Adopt a child?</li> <li>X</li> <li>12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?</li> </ul>	
Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)	—
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	
Catalog Number 52121E Form <b>13614-C</b> (Rev. xx-xxx	x) 2

#### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home?	None
---	------

Are you or a member of your household considered disabled?  $\Box$  Yes X No

#### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return
  means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?		Yes 🔀	K No
		_	_

 $\wedge$ 

If you are due a refund, would you like information on how to split your refund between accounts?

If you have a balance due, would you like to make a payment directly from your bank account?

#### Additional comments:

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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

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

Catalog Number 52121E

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

Yes 🗙 No

Yes X No

× No

Yes

Section B. Fo	r Certified Volunteer Preparer Completion		Section C. For Certified Quality Reviewer Completion
correct tax return complete. All qu "Unsure" respon	u are the link between the taxpayer's information and a n. Verify the taxpayer's information on pages 1, 2 & 3 is estions must be discussed with the taxpayer and all ises should be changed to "Yes" or "No".		Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Quest	eted by Certified Volunteer only if persons are listed tion 2 ns are listed in Part II Question 2		<ol> <li>Sections A &amp; B of this form are complete.</li> </ol>
			2. Taxpayer's identity, address
∐ Yes ∐ No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:</li> </ol>		and phone numbers were verified.
			3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	<ol> <li>Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which</li> </ol>		4. Filing Status is correctly determined.
	ones:		5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>		6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:		7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer? provide more than half the support</li> </ol>	Y	8. Standard, Additional or Itemized Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:		9. All credits are correctly reported.
			<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>		All tax law issues above have been addressed and necessary changes have been made.
			If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	a 4012, <i>Volunteer Resource Guide</i> and Publication 17, accome Tax in making tax law determinations.		Correct SIDN and EFIN are
	Preparer Notes:	11	shown on the return.
Catalog Number	52121E		Form <b>13614-C</b> (Rev. xx-xxxx)







### Interview Notes – Baylor

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

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

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

Ben's list of Schedule A expenses:

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

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

PAYER'S name, street address, cir	ty, state, ZIP code, and telephone no.		(if checked) Total ordinary dividends	OMB No. 1545-0110	1		
The Lone Star Fund 10005 Gesner, Suite 587 Houston, TX 77079		\$	1,565.00	2011		Dividends and	
		1b Qualified dividends				Distributions	
		\$	875.00	Form 1099-DIV			
		2a ⊺ \$	otal capital gain distr. 737.00	<b>2b</b> Unrecap. Sec. 125 \$	50 gain	Copy I For Recipier	
PAYER'S federal identification number	deral identification RECIPIENT'S identification number		Section 1202 gain	2d Collectibles (28%)	) gain		
21-5XXXXXX	221-XX-XXXX	\$		\$			
RECIPIENT'S name Ben A. Baylor		3 No \$	ondividend distributions	4 Federal income tax withheld \$		This is important ta information and i	
			5 Investment expenses \$		es	being furnished the Internal Revenu	
Street address (including apt. no.)		<b>6</b> Fc	oreign tax paid	7 Foreign country or U.S. possession		Service. If you a required to file	
30911 Lost Meadow		\$				return, a negligen penalty or oth sanction may l	
City, state, and ZIP code			ash liquidation distributions	9 Noncash liquidation dis	imposed on you this income is taxab		
Your City, State and ZIP Code		\$		\$		and the IF	
Account number (see instructions)						determines that it ha not been reporte	
Form 1099-DIV	(keep for your reco	<u> </u>				Internal Revenue Servic	

		CT	ED (if checke	d)			_		
PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249			Gross distribut	ion	ОМ	IB No. 1545-0119		Distributions From	
			23,919.00 20 <b>1</b>			2011	nsions, Annuities, Retirement or Profit-Sharing		
						Plans, IRAs Insurance			
		<sub>\$</sub> 23,919.00			F	orm 1099-R	Contracts, etc		
		2b	Taxable amour not determined			Total distributio		Copy E Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on you federal tax return. If this	
11-2XXXXXX	221-XX-XXXX	\$	\$			1,580.00		form shows federal income	
RECIPIENT'S name Ben A. Baylor		5	<ul> <li>Employee contributions /Designated Roth contributions or</li> </ul>		6	Net unrealized appreciation in employer's sec		tax withheld i box 4, attac	
		\$	insurance premiums				this copy to your return.		
Street address (including apt. no.) 30911 Lost Meadow City, state, and ZIP code Your City, State and ZIP Code			Distribution code(s) 7	IRA/ SEP/ SI <u>MPL</u> E	8 \$	Other	%	This information is being furnished to	
			a Your percentage of total distribution %		9b	Total employee con		the Interna Revenue Service.	
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.		State tax withhe	eld		State/Payer's s		14 State distribution	
·		\$			<b>`</b>	YS 11-2XXXX	(XX	\$ 23,919.00	
Account number (see instructions)		\$ 15	Local tax withhe	hld	16	Name of localit	v	\$ 17 Local distribution	
		\$				i tamo or loodin	.,	\$	
		\$			†			\$	
orm <b>1099-R</b>					D	epartment of the T	Freasury -	Internal Revenue Servic	

		CTE	ED (if checke	d)	_		_		
PAYER'S name, street address,	city, state, and ZIP code	1	1 Gross distribution			B No. 1545-0119	-	Distributions From	
Harris Trust P.O. Box 1389			13,223.00		2011		Pe	nsions, Annuities Retirement or Profit-Sharing	
Indianapolis, IN 46204		2a Taxable amount						Plans, IRAs, Insurance	
		\$	13,223.00		Fo	Form <b>1099-R</b>		Contracts, etc.	
		2b	Taxable amour not determined			Total distributio	n 🗌	Copy E Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	cluded 4 Federal income tax withheld			income on your federal tax return. If this	
21-7XXXXXX	221-XX-XXXX	\$			\$			form shows federal income	
RECIPIENT'S name Ben A. Baylor		5 Employee contributions /Designated Roth contributions or insurance premiums		th r	6	<ul> <li>Net unrealized appreciation in employer's securities</li> </ul>		tax withheld in box 4, attach this copy to	
		\$			\$			your return	
Street address (including apt. ne	o.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is	
30911 Lost Meadow			7		\$		%	being furnished to the Interna	
City, state, and ZIP code Your City, State and ZIP Code			Your percentage distribution		9b \$	Total employee con	tributions	Revenue Service	
10 Amount allocable to IRR within 5 years 11 1st year of desig. Roth contrib.			State tax withhe	eld		13 State/Payer's state no. YS 22-2XXXXXX		14 State distribution	
\$		\$ \$			<b>'</b>	5 22-2777	~~~	\$ 13,223.00 \$	
Account number (see instructions)		τ 15	5 Local tax withheld			Name of localit	<b>17</b> Local distribution		
		\$						\$	
		\$						\$	

FORM SS	A-1099 – SOCIAL SEC	URITY	BENEFIT STATEMENT
			HOWN IN BOX 5 MAY BE TAXABLE INCOME.
	REVERSE FOR MORE INFOR		
Box 1. Name BEN A. BAYL			neficiary's Social Security Number
Box 3. Benefits Paid in 2011 \$12 , 108 . 00	Box 4. Benefits Repaid to SSA \$0.00	A in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$12,108.00
DESCRIPTION OF A	MOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or o	direct deposit:		
\$10,047.20			
Medicare Part B p	remiums deducted		
from your benefit:	s: \$1,334.80		
		Box 6. Vo	untary Federal Income Tax Withholding
Medicare Prescrip	tion Drug		\$300.00
premiums (Part D)	deducted from	Box 7. Ad	dress
your benefits: \$42	26.00		
			A. BAYLOR
		3091	1 LOST MEADOW
Total Additions:\$	12,108.00	YOUI	R CITY, STATE AND ZIP CODE
		Box 8. Cla	im Number (Use this number if you need to contact SSA.)
Benefits for 2011 Draft as of May 1	: \$12 , 108 . 00 5, 2011 - Subject te	o Cha	nge
orm SSA-1099-SM (1-2011)	DO NOT RETURN	THIS FO	RM TO SSA OR IRS

FORM SSA	-1099 - SOCIAL SEC	URITY	BENEFIT STATEMENT
2011 • PART OF	YOUR SOCIAL SECURITY BE	NEFITS SH	HOWN IN BOX 5 MAY BE TAXABLE INCOME.
	REVERSE FOR MORE INFORM	MATION.	
Box 1. Name PAT N. HARPE			neficiary's Social Security Number
Box 3. Benefits Paid in 2011 <b>\$7 , 920 . 00</b>	Box 4. Benefits Repaid to SSA \$0.00	a in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$7,920.00
DESCRIPTION OF AN	NOUNT IN BOX 3	C	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or d	irect deposit:		
\$6,350.60			
Medicare Part B pr	emiums deducted		
from your benefits	: \$1,269.40		
		Box 6. Volu	untary Federal Income Tax Withholding
Medicare Prescript	ion Drug		\$300.00
premiums (Part D)	deducted from	Box 7. Add	dress
your benefits:		ם את	N. HARPER
		INI .	
Total Additions:\$7	,920.00	3091	1 LOST MEADOW
Benefits for 2011:	\$7,920.00	YOUR	CITY, STATE AND ZIP CODE
		Box 8. Clair	im Number (Use this number if you need to contact SSA.)
Draft as of May 15	5 <u>, 2011 - Subject t</u> e	o Char	nge
Form SSA-1099-SM (1-2011)	DO NOT RETURN	THIS FOF	RM TO SSA OR IRS

	CORRECTED (if checked	d)		
PAYER'S name, address, ZIP code, federal identification	1 Gross winnings	2 Federal income tax withheld \$ 200 00	OMB No. 1545-0238	
number, and telephone number	\$ 1,200.00	+ 200.00	2011	
CASINO REALE	3 Type of wager	4 Date won		
14011 Gamblers Way Road	Slots	01/15/2011	Form W-2G	
Charlestown, IN 47111	5 Transaction	6 Race	Certain	
21-8xxxxxx (866) 555-xxx			Gambling	
	7 Winnings from identical wagers		Winnings	
		2718	vvirinings	
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is	
Pat N. Harper	222-XX-XXXX		being furnished to	
30911 Lost Meadow	11 First I.D.	12 Second I.D.	the Internal	
Your City, State and ZIP Code			Revenue Service.	
Tour City, State and ZIP Code	13 State/Payer's state identification no.	14 State income tax withheld	Copy B	
	YS 22-3xxxxxx	\$ 120.00	Report this income on your	
Under penalties of perjury, I declare that, to the best of my knowledge and be correctly identify me as the recipient of this payment and any payments from ide			federal tax return. If this form shows federal income	
Signature ► Pat N. Harper	D	ate► 01/15/2011	tax withheld in box 2, attach this copy to your return.	
Form W-2G		Department of the T	reasury - Internal Revenue Service	

Form <b>13614-C</b> (Rev. XX-XXXX)	Inta					al Revenue S <b>ty Rev</b>	iew Shee	et	OMB # 15	45-1964
Section A. You s Thank you for allo please provide c ask your preparer.	wing us to pre omplete and	pare your t	ax retu							
You will need you • Tax information • Social security • Proof of Identit	n such as For cards or ITIN	letters for y	ou and	all persor						
Part I. Your Per	sonal Inforr	nation								
1. Your First Nar Paul	ne		M. I. D.	Last Nar Austin	me			Are yo X Ye	ou a U.S. ( es 🗌 No	Citizen?
2. Spouse's Firs	t Name		M. I.	Last Nar	me			Is spo	ouse a U.S	6. Citizen?
3. Mailing Addre 128 Lone Oak Roa			Apt#	Cit Yo	y our City			tate Zip	Code ur Zip Cod	le
4. Contact Inform Phone: 602-55		Cell Pho	ne:			E-mail:				
5. Your Date of I 02/14/1939	Birth	6. Your Machinist		e		Are you: 8. Totally	7. Legally and Permanen			s 🛛 No s 🖾 No
9. Spouse's Date	e of Birth	10. Spous	se's Job	Title		s Spouse:	11. Legally and Permanen	Blind	Yes	s 🗌 No
13. Can anyone c	laim you or yo	our spouse	on theii	tax return		Yes 🗙				
Part II. Marital										
Divorced of	Did you live wit	th your spor					months of 2011 ntenance agree		s 🗵 No	
2. List names be lived outside o list on page 3.	of your home t						n you or spouse space is neede			
Name (fi Do not enter spouse's na	rst, last) your name or	Date of (mm/de		telationship t (e.g. daugh son, moth sister, non	nter, er,	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
2) 	a)	(b)		(c)		(d)	(e)	(f)	(g)	(h)
<ul><li>Volunteers</li><li>To report une</li></ul>	-	upho	old the	highest	t ethic	cal standa	ards.			
-		tatus of y	our RE		visit "	Where's I	My Refund?"			
Catalog Number 5	2121	or	call 1	-800-829	-1954	for assis		rm 1264	<b>4-C</b> (Rev.	
Catalog Number 5							ΓŰ			1

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

Section A. Please complete - check Yes, No or Unsure to all questions below. Please ask if you need help. Part III. Income – In 2011, did you (or your spouse) receive: Yes No Unsure X 1. Wages or Salary? (Form W-2) X  $\square$ 2. Tip Income? X 3. Scholarships? (Forms W-2, 1098-T) X  $\square$ 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) X 5. Refund of state/local income taxes? (Form 1099-G) X 6. Alimony Income? X  $\square$ 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)  $\mathbf{X}$ 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) X 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2) X 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) X 11. Unemployment Compensation? (Form 1099-G) X  $\square$ 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099) × 13. Income (or loss) from Rental Property? X 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: (Forms W-2 G, 1099-MISC) Part IV. Expenses – In 2011 Did you (or your spouse) pay: Yes No Unsure X 1. Alimony: If yes, do you have the recipient's SSN? Yes No  $\square$ X 2. Contributions to a retirement account? 
IRA Roth IRA 401K Other X 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T) 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?  $\mathbf{X}$ X 5. Medical expenses (including health insurance premiums)? X

- 6. Home mortgage interest? (Form 1098)
- $\square$ 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
- X  $\square$  $\square$ 8. Charitable contributions?

X

X 9. Child/dependent care expenses, such as day-care? 

Part V. Life Events – In 2011 Did you (or your spouse):							
Yes	<u>No</u>	<u>Unsure</u>					
	X	<b>1</b> .	Have a Health Savings Account? (Form 5498-SA)				
	X	2.	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?				
			(Forms 1099-C, 1099-A)				
	X	3.	Buy, sell or have a foreclosure of your home?				
	X	4.	Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?				
	X	5.	Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?				
	X	6.	Live in an area that was affected by a natural disaster? If yes, where?				
X		7.	Receive the First Time Homebuyers Credit in 2008?				
	X	8.	Pay any student loan interest? (Form 1098-E)				
	X	9.	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?				
	X	10.	Attend school as a full time student? (Form 1098-T)				
	X	11.	Adopt a child?				
	X	<u> </u>	File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?				
	Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)						
Che	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund $\Box$ You $\Box$ Spouse						

Catalog Number 52121E

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

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.         Other than English what language is spoken in the home? <u>None</u> Are you or a member of your household considered disabled? Yes No         If you are due a refund or have a balance due:         • Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.         • Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.         If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?       Yes No         If you are due a refund, would you like information on how to split your refund between account?       Yes No         If you have a balance due, would you like to make a payment directly from your bank account?       Yes No         Additional comments:	Additional Information and Questions related to the preparation of your return
Are you or a member of your household considered disabled? Yes No <u>If you are due a refund or have a balance due:</u> • Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days. • Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years. If you are due a refund, would you like a direct deposit? If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? If you are due a refund, would you like information on how to split your refund between accounts? Xes No If you have a balance due, would you like to make a payment directly from your bank account? Xes No Additional comments: Stop HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
If you are due a refund or have a balance due:         • Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.         • Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.         If you are due a refund, would you like a direct deposit?       If yes I on No         If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?       If yes I on No         If you have a balance due, would you like to make a payment directly from your bank account?       If yes I on No         If you have a balance due, would you like to make a payment directly from your bank account?       If yes I on No         Additional comments:       If yes I on No         If southave a balance due, would you like to make a payment directly from your bank account?       If yes I on No         Extensional comments:       Image: Stop HERE!         Image: Stop HERE!       Tank you for completing this form.         Rese give this form to the certified volunteer preparer for use in preparing your return.	Other than English what language is spoken in the home? None
• Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days. • Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years. If you are due a refund, would you like a direct deposit? If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? If you are due a refund, would you like information on how to split your refund between accounts? If you are due a balance due, would you like to make a payment directly from your bank account? X Yes No Additional comments: STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.	Are you or a member of your household considered disabled? $\hfill I$ Yes $\hfill X$ No
means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.         • Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.         If you are due a refund, would you like a direct deposit?       X Yes       No         If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?       X Yes       No         If you are due a refund, would you like information on how to split your refund between accounts?       X Yes       No         If you have a balance due, would you like to make a payment directly from your bank account?       X Yes       No         Additional comments:	If you are due a refund or have a balance due:
are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and         earn interest for up to 30 years.         If you are due a refund, would you like a direct deposit?       X Yes         If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?       X Yes       No         If you are due a refund, would you like information on how to split your refund between accounts?       X Yes       No         If you have a balance due, would you like to make a payment directly from your bank account?       X Yes       No         Additional comments:       X       Yes       No         STOP HERE!       Thank you for completing this form.       Please give this form to the certified volunteer preparer for use in preparing your return.	
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? Xes No If you are due a refund, would you like information on how to split your refund between accounts? Xes No If you have a balance due, would you like to make a payment directly from your bank account? Xes No Additional comments: Stop HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.	are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and
If you are due a refund, would you like information on how to split your refund between accounts? X Yes No If you have a balance due, would you like to make a payment directly from your bank account? Yes No Additional comments:	If you are due a refund, would you like a direct deposit?
If you have a balance due, would you like to make a payment directly from your bank account?  Yes No Additional comments:  Additional comments:  STOP HERE!  Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.	If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? X Yes 🗌 No
Additional comments:	If you are due a refund, would you like information on how to split your refund between accounts? X Yes 🗌 No
STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.	If you have a balance due, would you like to make a payment directly from your bank account? X Yes 🗌 No
Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.	Additional comments:
Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.	
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Please give this form to the certified volunteer preparer for use in preparing your return.	

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

#### Paperwork Reduction Act Notice

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

Catalog Number 52121E

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

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". <b>Ieted by Certified Volunteer only if persons are listed</b>	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
Check if perso	ons are listed in Part II Question 2	complete.
🗌 Yes 🗌 No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	. Did the taxpayer? provide more than half the support	8. Standard, Additional or Itemized Deductions are correct.
N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
Yes No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Income Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)



### Interview Notes – Austin

- Paul and Lindsey Austin have been separated since 2005. They have not lived together since the separation, but their divorce is not finalized.
- They have three adult children.
- Lindsey has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Paul itemized deductions last year and received a refund from the state department of revenue for \$171. His itemized deductions totaled \$13,750, and his taxable income was \$8,549. The amount from last year's Schedule A, line 5a (income taxes) was \$336 and line 5b (general sales taxes) was \$350. The general sales tax provision was used.
- Paul retired from the railroad on June 1, 2004, and now works part-time as a machinist. His annuity does not make provisions for a joint and survivor annuity.
- His church contributions were \$1,700 (per statement from church).
- Paul purchased a new home on April 18, 2008 for \$134,000. He received \$7,500 for his First Time Home Buyer's Credit. IRS sent him a CP03A reminding him about the repayment of the annual \$500 that needs to be included on his tax return.
- He paid \$125 in personal property taxes (value based).
- If Paul gets a refund of at least \$500 he would like to buy \$200 of savings bonds and split the remainder equally between his checking account and next year's tax payment. If Paul owes he wants the payment electronically debited from his checking account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.

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

	a Employee's social security number 231-XX-XXXX	-0008	Safe, accurate, FAST! Use		e IRS website at s.gov/efile		
b Employer identification number (	EIN		1 Wages, tips, other compensation 2 Federal income tax w			tax withheld	
22-5XXXXXX		\$22	,876.39	\$2,617.10			
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages	4 Social security t	ax withheld	
Johnson Precision Tool a	and Die		\$22	.876.39	\$960.81		
612 Capitol Road			5 Me	dicare wages and tips	6 Medicare tax wi	thheld	
Austin, TX 73301			\$22	2,876.39	\$331.71		
			7 So	cial security tips	8 Allocated tips		
d Control number					10 Dependent care benefits		
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See instruction	s for box 12	
Paul Austin					o d e		
128 Lone Oak Rd.			13 Stat emp	loyee plan sick pay	12b		
Your City, State, and ZIP Co	ode				o d e		
			14 Oth	er	12c		
					o d e		
					12d		
					o d e		
f Employee's address and ZIP cod	le						
15 State Employer's state ID num	ber <b>16</b> State wages, tips, etc.	17 State incom	ie tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
YS 2-15XXXXXX	\$22,876.39	\$1,520.69					
Form <b>W-2</b> Wage an Statemen	d Tax –	2011		Department of	of the Treasury-Interna	Revenue Service	
	oloyee's FEDERAL Tax Return.		-				
	ed to the Internal Revenue Service.						

RECIPIENT'S/LENDER'S name, addres Yellow Rose Credit Union 1209 Lamar Avenue Austin, TX 73301	ss, and telephone number	ECTED (if checked) * Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 20 <b>11</b> Form <b>1098</b>	Mortgage Interest Statement
RECIPIENT'S federal identification no. 22-6XXXXXX	PAYER'S social security number 231-XX-XXXX	1 Mortgage interest receive \$ 4,677.	d from payer(s)/borrower(s 34	s)* Copy B For Payer/Borrower
PAYER'S/BORROWER'S name Paul Austin		2 Points paid on purchase	The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a	
Street address (including apt. no.) 128 Lone Oak Street.		3 Refund of overpaid intere	negligence penalty or other sanction may be imposed on you if the IRS determines	
City, state, and ZIP code Your City, State and ZIP Co	de	4 Mortgage insurance prem \$ 818.	that an underpayment of tax results because you overstated a deduction for this mortgage interest or for	
Account number (see instructions)		<sup>5</sup> real estate taxes	\$2,012.30	these points or because you did not report this refund of interest on your return.
Form <b>1098</b>	(keep f	or your records)	Department of the Trea	asury - Internal Revenue Service

		CTED	(if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1a ⊺	otal ordinary dividends	OMB No. 1545-0110	]	
			123.75	2011	1	Dividends and Distributions
Bail Brokerage Services 1300 Texas Avenue						Distributions
Austin, TX 73301		\$	123.75	Form 1099-DIV	50	
		2a 10	otal capital gain distr. 68.12	2b Unrecap. Sec. 12 \$	50 gain	Copy B For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	<b>2c</b> Se	ection 1202 gain	2d Collectibles (28%	) gain	
22-7XXXXXX	231-XX-XXXX	\$		\$		
RECIPIENT'S name		3 No \$	ndividend distributions	4 Federal income tax \$	withheld	This is important tax information and is
Paul Austin				5 Investment expens \$	es	being furnished to the Internal Revenue
Street address (including apt. no.)		6 For	eign tax paid	7 Foreign country or U.S.	possession	
128 Lone Oak Rd.		\$				return, a negligence penalty or other sanction may be
City, state, and ZIP code			sh liquidation distributions	1	stributions	imposed on you if this income is taxable
Your City, State, and ZIP	Code	\$		\$		and the IRS
Account number (see instructions)						determines that it has not been reported.
Form <b>1099-DIV</b>	(keep for your reco	ords)		Department of the T	Freasury -	Internal Revenue Service

844 N RUSH ST CHICAGO IL 60611-2092	3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2011	\$ 7,368.00	NI BOAND
1. Claim Number and Payee Code	4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2011	· · · · · · · · · · · · · · · · · · ·	
2. Recipient's Identification Number 231-XX-XXXX	5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2011	\$ 7,368.00	COPY C -
Recipient's Name, Street Address, City, State, and Zip Code	6. Workers' Compensation Offset in 2011		RECIPIENT'S RECORDS
PAUL AUSTIN 128 LONE OAK ROAD	7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2010		THIS
YOUR CITY, STATE AND ZIP CODE	<ol> <li>Social Security Equivalent Benefit Portion of Tier 1 Paid for 2009</li> </ol>		INFORMATION IS BEING FURNISHED
	9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2009		TO THE INTERNAL REVENUE SERVICE
	10. Federal Income Tax Withheld \$750.00	11. Medicare Premium Total \$ 1,156.80	

PAYERS' NAME, STREET ADDRESS, CITY, STATE, AND ZIP			ANNUITIES OR PE	
UNITED STATES RAILROAD RETIREMENT BO	- 201	11	RAILROAD RETIR	
844 N RUSH ST CHICAGO IL 60611-2092 PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXX	3. Employee Contributions	\$15,397.25		
1. Claim Number and Payee Code	4. Contributory Amount Paid	\$9,397.25	COPY B -	
2. Recipient's Identification Number 231-XX-XXXX	5. Vested Dual Benefit			S INCOME ON DERAL TAX
Recipient's Name, Street Address, City, State, and ZIP Code	6. Supplemental Annuity		RETURN. IF	THIS FORM
	7. Total Gross Paid	\$9,397.25	ATTACH TH	LD IN BOX 9 IS COPY TO
128 LONE OAK ROAD YOUR CITY, STATE AND ZIP	8. Repayments		YOUR RETUR	
CODE	9. Federal Income Tax Withheld	\$1,561.00	FURNISHED TO REVENUE SERVI	
	10. Rate of Tax		11. Country	12. Medicare Premium Tota
FORM RRB-1099-R Draft as	of June13, 20	11 - Subject t	o Change	

108 Advanced - Austin

PAYER'S name, street address, Davidson Bank & Trust C P.O. Box 848	city, state, and ZIP code	1 \$	ED (if checke Gross distribur 838.00	tion		B No. 1545-0119		Distributions From nsions, Annuities, Retirement or Profit-Sharing
Raleigh, NC 27611		2a \$	Taxable amou 838.00	nt	Fo	orm <b>1099-R</b>		Plans, IRAs, Insurance Contracts, etc.
		2b	not determine	d		Total distributio	on 🗌	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this
22-8XXXXXX	231-XX-XXXX	\$			\$	83.00		form shows federal income
RECIPIENT'S name Paul Austin	RECIPIENT'S name Paul Austin		Employee contr /Designated Ro contributions o insurance prem	oth r	6	Net unrealized appreciation ir employer's see	ı	tax withheld in box 4, attach this copy to your return.
Street address (including apt. no 128 Lone Oak Rd.	<b>).</b> )	\$ 7	Distribution code(s) 7	IRA/ SEP/ SIMPLE	\$ 8 \$	Other	%	This information is being furnished to
City, state, and ZIP code Your City, State and Zip C	ode	9a	Your percentage distribution	of total %		Total employee con	tributions	Revenue Service.
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 \$ \$	State tax withh	eld	13	State/Payer's s	tate no.	14 State distribution \$
\$ Account number (see instructions)			Local tax withh	eld	16	Name of localit	ty	\$ 17 Local distribution \$ \$
Form <b>1099-R</b>		\$			D	epartment of the 1	Freasury -	□ Internal Revenue Service

	-						-				
Form <b>13614-C</b> (Rev. XX-XXXX)	Inta			ne Treasury – N&QI			ervice iew She	et		OMB # 15	45-1964
Section A. You s Thank you for allow please provide co ask your preparer. You will need you • Tax information	wing us to pre omplete and ur:	pare your t accurate ir	ax retui nforma	tion to the	e resp e certi	oonsible fo	or the inforn reparer. If yo	n <b>atio</b> r ou hav	n on g re ang	<b>your return</b> y questions	<b>so</b> please
<ul><li>Social security</li><li>Proof of Identity</li></ul>	cards or ITIN	letters for y	ou and	all person				).			
Part I. Your Per	sonal Inforr	nation									
1. Your First Nar Anna	ne		M. I. E.	Last Nam Fleming	ne					you a U.S. Yes 🗌 No	Citizen?
2. Spouse's First	Name		M. I.	Last Nam	ne					pouse a U.S ⁄es         No	. Citizen?
3. Mailing Addres 365 Wilkes Drive	SS		Apt#	City	/ ur City			State YS	e Z	ip Code our Zip Cod	
4. Contact Inform Phone: 313-55		Cell Pho	ne:			E-mail:					
5. Your Date of E 09/16/1965		6. Your J	Job Title	e		Are you:	7. Lega and Perman	-			s 🛛 No
9. Spouse's Date	e of Birth	10. Spous	e's Job	Title		s Spouse:	11. Lega and Perman	lly Bli	nd	Ye	s 🗌 No
13. Can anyone c	laim vou or vo	our spouse	on their	tax return		Yes 🗙					
Part II. Marital						_		-			
Divorced of Widowed:	id you live wit or Legally Sep Year of spou	th your spor parated: Dat se's death:	te of fin	al decree o	or sep	arate mair	itenance agr	eeme	nt: <u>C</u>	02/18/2008	
<ol> <li>List names bel lived outside o list on page 3.</li> </ol>											
Name (fii Do not enter y spouse's na	our name or	Date of (mm/de		elationship to (e.g. daught son, mothe sister, none	er, er,	Number of months lived in your home in 2011	US Citizen o resident of th US, Canada o Mexico in 201 (yes/no)	e or 1 1	Marita Status as of 2/31/1 (S/M)	time student in 2011	Received less than \$3700 income in 2011 (yes/no)
(a	)	(b)		(c)		(d)	(e)		(f)	(g)	(h)
James Fleming		12/25	/05	Son		12	Yes		S	Yes	Yes
Grete Fleming		10/16	/04	Daughte	er	12	Yes		S	Yes	Yes
Volunteers a     To report une	-	upho	old the	highest	ethic	al standa	ards.			-	
	check the s	tatus of y	our RE		sit "\	Nhere's I	My Refund				
Catalog Number 5	2121E	01				101 00012		Form	136	14-C (Rev.	xx-xxxx) 1

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

Section A. Please comple	Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.							
Part III. Income – In 20	)11, did you (or your spouse) receive:							
Yes No Unsure								
X 1. Wages	or Salary? (Form W-2)							
🗌 🗙 🗌 2. Tip Inco	me?							
X 3. Scholar	ships? (Forms W-2, 1098-T)							
X A. Interest	/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,							
1099-D	IV)							
	of state/local income taxes? (Form 1099-G)							
🗙 🗌 🗌 6. Alimony	Income?							
🗙 🗌 🗌 7. Self-Em	ployment payments (such as cash received for services, small business)? (Form 1099-MISC)							
	(or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?							
(Forms	1099-S, 1099-B)							
🗙 🗌 🗐 9. Disabilit	y Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)							
X          9. Disabilit           X          10. Distribu           X          11. Unempl	tions from Pensions, Annuities, and/or IRA? (Form 1099-R)							
🗙 🗌 🗌 11. Unempl	oyment Compensation? (Form 1099-G)							
🗌 🗙 🗌 12. Social S	Security or Railroad Retirement Benefits? (Form SSA-1099)							
🗌 🗙 🗌 13. Income	(or loss) from Rental Property?							
🗌 🗙 🗌 14. Other Ir	ncome: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:							
(Forms	W-2 G, 1099-MISC)							
Part IV. Expenses – I	n 2011 Did you (or your spouse) pay:							
Yes No Unsure								
	: If yes, do you have the recipient's SSN? ☐ Yes ☐ No							
	utions to a retirement account?							
	onal expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?							
(Form 1								
	pursed employee business expenses (such as teacher supplies, uniforms or mileage)?							
	expenses (including health insurance premiums)?							
	nortgage interest? (Form 1098)							
	tate taxes for your home or personal property taxes for your vehicle? (Form 1098)							
	ble contributions?							
	ependent care expenses, such as day-care?							
	In 2011 Did you (or your spouse):							
Yes No Unsure								
	Looth Covingo Account? (Form E400 CA)							
	Health Savings Account? (Form 5498-SA)							
	bt from a mortgage or credit card canceled/forgiven by a commercial lender?							
	1099-C, 1099-A)							
	or have a foreclosure of your home?							
	Inned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?							
	e and install energy efficient home items (such as windows, furnace, insulation, etc.)?							
	n area that was affected by a natural disaster? If yes, where?							
	the First Time Homebuyers Credit in 2008?							
	student loan interest? (Form 1098-E)							
	timated tax payments or apply last year's refund to your 2011 tax? If so how much?							
	chool as a full time student? (Form 1098-T)							
□ X □ 11. Adopt a								
	10 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?							
	npaign Fund: (If you check a box, your tax or refund will not change.)							
	spouse if filing jointly, want \$3 to go to this fund 🗵 You 🗌 Spouse							
Catalog Number 52121E	Form <b>13614-C</b> (Rev. xx-xxxx)							

Additional Information and Questions related to the preparation of your return					
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.					
Other than English what language is spoken in the home? <u>None</u>					
Are you or a member of your household considered disabled? 🛛 Yes 🗌 No					
If you are due a refund or have a balance due:					
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>					
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>					
If you are due a refund, would you like a direct deposit?					
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?					
If you are due a refund, would you like information on how to split your refund between accounts?					
If you have a balance due, would you like to make a payment directly from your bank account?   Yes X No					
Additional comments:					

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

#### Paperwork Reduction Act Notice

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

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

Section B. F	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All q "Unsure" respo	ou are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". Ileted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
Check if perso	ons are listed in Part II Question 2	complete.
Yes 🗌 No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes 🗌 No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which	4. Filing Status is correctly determined
	ones:	5. Personal and Dependency Exemptions are entered correctly on the return.
Yes 🗌 No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
∖Yes □ No	<ol> <li>Did the taxpayer? provide more than half the support</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
eminders		If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
Use Publicatio	on 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Income Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx







## Interview Notes - Fleming

- Anna was employed as an editor. Starting on July 1, 2008, she also did some editing work from her home, for Wright Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$2,025 for paper, \$1,047.50 for printer cartridges, \$1,500 for postage, \$350 for a business phone line and long distance calls, and 234 miles in January and February for making deliveries. She had 10,000 other miles on her car. Anna has one car which she bought in 2007 and began using for her work when she started working at home. She has a written record of her business mileage. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$575. The Business Code for Schedule C-EZ or C is 541990.
- Anna is divorced. The divorce decree states that her ex-husband is to claim their son, James, as a
  dependent on his return even though Anna provides all the support for their children, Grete and James. It
  also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only
  paid for 8 months.
- Global Investment Service notified Anna that she received \$418.13 in federal- and state-exempt interest income.
- In January, 2011, Anna took an IRA distribution of \$5,000 to pay off credit card debt.
- Anna wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional taxes.
- As you are going over Form 13614-C with Anna, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Anna paid the Salem Day Care Center (EIN 23-7XXXXX), located at 87 North Casper Drive, Your City, State and ZIP Code, for Grete's and James's care while she was at work. She paid the day-care center \$1,793.
- Anna had a serious accident in June, 2011, and stopped working. She collected unemployment compensation but was too young to retire. Anna is now totally and permanently disabled.
- Anna's education expenditures could be a business expense, or a credit. Determine the most advantageous benefit for which she is qualified.

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

	a Employee's social security number 241-XX-XXXX	OMB No. 1545		Safe, accurate, FAST! Use		t the IRS website at w.irs.gov/efile		
<b>b</b> Employer identification number (E	EIN)	-	1 Wag	ges, tips, other compensation	2 Federal income tax withheld			
23-5XXXXXX			\$14	,598.00	\$1,001.65			
c Employer's name, address, and 2	ZIP code		<b>3</b> Soc	cial security wages	4 Social securi	ty tax withheld		
Oakwood World-Herald			\$14	,598.00	\$613.12			
1334 Dana Street			5 Me	dicare wages and tips	6 Medicare tax	withheld		
Dayton, OH 45402		\$14	,598.00	\$211.67				
		7 Soc	cial security tips	8 Allocated tip	8 Allocated tips			
d Control number		9		10 Dependent of	10 Dependent care benefits			
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See instruct	ions for box 12		
Anna E. Fleming					C o d e			
356 Wilkes Drive			13 State emp	utory Retirement Third-party loyee <u>plan</u> sick pay				
Your City, State, and ZIP Co	de				o d e			
			14 Oth	er	12c			
					o d e			
					12d			
					o d e			
f Employee's address and ZIP code	e							
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS 24-1XXXXXX	\$14,598.00	\$574.50						
I								
W_2 Wage and	d Tax	2011		Department	of the Treasury-Inte	rnal Revenue Service		
Form WW C Statemer	nt 🖸	╴└┘╜┘						
	loyee's FEDERAL Tax Return.							
his information is being furnishe	ed to the Internal Revenue Service.							

		yee's social security number	OMB No. 1545		Safe, accurate, FAST! Use	IRS C-	~file		e IRS website a rs.gov/efile	
b Employer identification n	umber (EIN)			1 Wag	ges, tips, other com	pensation	2 Feder	al income	tax withheld	
23-6XXXXXX				\$2,5	532.00		\$328	.00		
c Employer's name, addres	ss, and ZIP code			<b>3</b> Soc	cial security wages	i	4 Socia	I security t	ax withheld	
Butler, Inc.				\$2,5	532.00		\$106.34			
1908 N. Bend				5 Me	dicare wages and	tips	6 Medie	care tax wi	thheld	
Dayton, OH 45404				\$2,5	532.00		\$36.71			
				7 Soc	cial security tips		8 Allocated tips			
d Control number							10 Dependent care benefits			
e Employee's first name and initial Last name Suff.					nqualified plans		12a See	instruction	s for box 12	
Anna E. Fleming							ode			
356 Wilkes Drive				13 State emp	itory Retirement loyee plan	Third-party sick pay	12b	1		
Your City, State, and 2	ZIP Code			14 Other			o d e			
							12c			
							o d e			
							12d	1		
							o d e			
f Employee's address and										
15 State Employer's state		16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, t	ips, etc.	19 Local inc	ome tax	20 Locality nar	
YS 23-6XXXXX	(	\$2,532.00	\$201.00							
1										
<b>M 9</b> Wag	e and Tax	-	ר רחנ		Dej	partment of	the Treasur	y—Interna	Revenue Servi	
orm <b>W-2</b> Stat	ement	C	307]	L						
opy B—To Be Filed Wi	th Employee's	EEDERAL Tax Beturn								

	RECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone n	p. Payer's RTN (optional)	OMB No. 1545-0112				
Parks National Bank						
102 Overbrook Road	1 Interest income	2011	Interest Income			
Dayton, OH 45402	\$ 416.87	∕∠⋓∎∎	interest income			
	2 Early withdrawal penalty					
	\$	Form 1099-INT				
PAYER'S federal identification number RECIPIENT'S identification num	ber 3 Interest on U.S. Savings Bo	3 Interest on U.S. Savings Bonds and Treas. obligations				
23-7XXXXXX 241-XX-XXXX	\$		For Recipient			
RECIPIENT'S name	4 Federal income tax withheld	5 Investment expenses	s This is important tax information and is being			
Anna E. Fleming			furnished to the Internal			
	\$	\$	Revenue Service. If you are required to file a return, a			
Street address (including apt. no.)	6 Foreign tax paid	7 Foreign country or U.S.	possession negligence penalty or other sanction may be imposed			
356 Wilkes Drive	\$		on you if this income is			
City, state, and ZIP code	8 Tax-exempt interest	9 Specified private activity bo	ond interest taxable and the IRS determines that it has not			
Your City, State, and ZIP Code	\$	\$	been reported.			
Account number (see instructions)	10 Tax-exempt bond CUSIP r	no. (see instructions)				
Form 1099-INT (ke	ep for your records)	Department of the Tr	reasury - Internal Revenue Service			

		СТ	ED (if checked)						
PAYER'S name, street address,	city, state, and ZIP code	1	1 Gross distribution			B No. 1545-0119	-	Distributions From	
Fairbanks, AK 99701		\$ 2a \$	5,000.00 Taxable amount 5,000.00	nount		20 <b>11</b>		Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		⊅ 2b	Taxable amount	_	FC	Total		Copy B	
	I		not determined			distributio		Report this	
PAYER'S federal identification number	RECIPIENT'S identification	3	Capital gain (inclue in box 2a)	ded	4	Federal income withheld	tax	income on your federal tax	
			,					return. If this	
23-8XXXXXX	241-XX-XXXX	\$			\$	750.00		form shows federal income	
RECIPIENT'S name Anna E. Fleming	RECIPIENT'S name		Employee contribut /Designated Roth contributions or insurance premium		6 Net unrealized appreciation in employer's securities			tax withheld in box 4, attach this copy to your return.	
		\$			\$		1	your return.	
Street address (including apt. no 356 Wilkes Drive	).)		code(s) S	RA/ SEP/ MPLE	8 \$	Other	%	This information is being furnished to the Internal	
City, state, and ZIP code Your City, State, ZIP Code	City, state, and ZIP code Your City, State, ZIP Code		Your percentage of to distribution	otal %	9b \$	Total employee con	tributions	Revenue Service.	
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.		State tax withheld		13	State/Payer's s	tate no.	<b>14</b> State distribution	
lls		\$ \$						\$ \$	
Account number (see instructions)		Ψ 15	r		16	Name of localit	ty	<b>17</b> Local distribution	
		\$						\$	
12349876		\$						\$	
Form <b>1099-R</b>									

		СТ	ED (if checke	d)	_		_		
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	tion	OMB No. 1545-0119			Distributions From	
Tri-State Publishers P.O. Box 707 Cincinnati, OH 45202		\$ 2a	5,400.00 Taxable amoun 5,400.00	nt		2011		Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance	
		\$ 2b	,	nt	F	orm <b>1099-R</b> Total		Contracts, etc. Copy B	
		20	not determined			distributio	n 🗌	Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this form shows	
23-9XXXXXX	241-XX-XXXX	\$			\$			federal income	
RECIPIENT'S name Anna E. Fleming		5 \$	Employee contr /Designated Ro contributions o insurance prem	oth r	s 6 Net unrealized appreciation in employer's secu			rities tax withheld in box 4, attach this copy to your return.	
Street address (including apt. no	).)	φ 7	Biotinoution	IRA/	Ψ 8	Other			
356 Wilkes Drive			code(s) 3		\$		%	This information is being furnished to the Internal	
City, state, and ZIP code Your City, State, ZIP Code	City, state, and ZIP code Your City, State, ZIP Code		Your percentage distribution	of total %	9b Total employee contribution		tributions	Revenue Service.	
<b>10</b> Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	\$	State tax withhe	eld	13	State/Payer's s	tate no.	<pre>14 State distribution \$</pre>	
\$		\$						\$	
Account number (see instructions)		15 \$	Local tax withh	eld	16 Name of locality		y	<b>17</b> Local distribution <b>\$</b>	
		\$						\$	
Form <b>1099-R</b>					D	epartment of the T	Freasury -	Internal Revenue Service	

		ECTI	ED (if checked)				
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1	Rents	OM	IB No. 1545-0115	1	
Wright Publishing	Wright Publishing						
P.O. Box 1765		\$			2011		Miscellaneous
Dayton, OH 45404		2	Royalties				Income
				-	m 1099-MISC		
		\$	Other income				
		1°	Other Income	4	Federal income tax	withheld	Copy B
		\$		\$			For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health car	e payments	
24-0XXXXXX	241-XX-XXXX	\$		\$			
RECIPIENT'S name		7	Nonemployee compensation	Ŧ	Substitute payments	in lieu of	
Anna E. Fleming					dividends or interest		This is important tax information and is
			\$12,875.88				being furnished to
		\$	+·-,····	\$			the Internal Revenue Service. If you are
Street address (including apt. no.)		9	Payer made direct sales of \$5.000 or more of consumer		Crop insurance p	roceeds	required to file a
356 Wilkes Drive			products to a buyer				return, a negligence penalty or other
City, state, and ZIP code		-	(recipient) for resale ►	\$			sanction may be imposed on you if
Your City, State and Zip C	Sode	11		12			this income is
Account number (see instructions)	June	13	Excess golden parachute	14	Gross proceeds r	haid to	taxable and the IRS determines that it
Account number (acc instructions)		1.0	payments	17	an attorney		has not been
		\$		\$			reported.
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld		State/Payer's sta	te no.	18 State income
		\$					\$
\$	\$	\$					\$
Form 1099-MISC	(keep	for y	our records)	De	epartment of the T	reasury -	Internal Revenue Service

		CTED (if o	checked)					
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemploym	ent compensation	OMB	No. 1545-0120	]		
Ohio Unemployment Commission 747 Capitol Blvd. Columbus, OH 43270			345.00 cal income tax redits, or offsets	2011			Certain Government Payments	
		\$		For	m <b>1099-G</b>			
PAYER'S federal identification number 24-1XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Box 2 amo	unt is for tax year	4 Fede \$	eral income tax wi 135.00	thheld	Сору В	
RECIPIENT'S name				6 Taxable grants			For Recipient	
Anne E. Fleming		5 ATAA/RTAA payments		\$			This is important tax information and is being furnished to the Internal Revenue	
Street address (including apt. no.)		7 Agriculture	e payments	8 If checked, box 2 is			Service. If you are	
356 Wilkes Drive		\$		trade or business			required to file a return, a negligence penalty or	
City, state, and ZIP code		9 Market ga	in				other sanction may be imposed on you if this	
Your City, State and Zip C	\$					income is taxable and		
Account number (see instructions)		10a State 10b State identifica		ation no.	tion no. 11 State income tax withhe		the IRS determines that it has not been	
					\$		reported.	
Form <b>1099-G</b>								

					•	•					
Form <b>13614-C</b> (Rev. XX-XXXX)	Inta			ne Treasury – Inte N&Qua		ervice view Shee	et	OMB # 15	45-1964		
Thank you for allow please provide co	Section A. You should complete Pages 1-3 Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.										
You will need you Tax information Social security Proof of Identity	n such as For cards or ITIN	letters for y	ou and	all persons o							
Part I. Your Per	sonal Inforn	nation									
1. Your First Name     M. I.     Last Name     Are you a U.S. Citizen?       Steven     A.     Sterling     X Yes     No									Citizen?		
2. Spouse's Firs Page	t Name		M. I. S.	Last Name Sterling				ouse a U.S s 🗌 No	. Citizen?		
3. Mailing Addre 3717 Misty Meado			Apt#	City Your C	Sity		tate Zip	o Code our Zip Code			
4. Contact Inform Phone: 404-55	nation	Cell Phor	ne:		E-mail:						
5. Your Date of B 09/21/1941	Birth	6. Your J Retired	lob Title	e	Are you: 8. Totally	7. Legally and Permaner			s 🛛 No s 🖾 No		
9. Spouse's Date 02/11/1951	e of Birth	10. Spous Housewife		Title	Is Spouse:	11. Legally and Permanen	Blind	XYe			
	13. Can anyone claim you or your spouse on their tax return? □ Yes ⊠ No □ Unsure										
Part II. Marital											
Divorced of	Did you live wit	h your spou arated: Dat				months of 2011 ntenance agree		s 🗌 No			
2. List names be lived outside o list on page 3.	of your home the					n you or spouse space is neede					
Name (fi Do not enter spouse's na	rst, last) your name or ame below.	Date of (mm/do	d/yy)	(e.g. daughter, son, mother, sister, none)	of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)		
(a		(b)		(c)	(d)	(e)	(f)	(g)	(h)		
Samantha Summe	ers	1/13/1	949	Sister	12	Yes	S	No	Yes		
Volunteers a	assisting wi						n quality	service	and		
To report une	ethical behav	-		highest eth us at <u>wi.vo</u>			ree 1-877	7-330-120	)5.		
То	To check the status of your REFUND visit "Where's My Refund?" on <u>www.irs.gov</u> or call 1-800-829-1954 for assistance.										
Catalog Number 5	2121E						orm <b>1361</b>	<b>4-C</b> (Rev.	xx-xxxx) 1		

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

Sec	tion	A. Pleas	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Ра	rt III.	Incom	e – In 2011, did you (or your spouse) receive:
Yes		Unsure	
	×		. Wages or Salary? (Form W-2)
	×	2	. Tip Income?
	×		. Scholarships? (Forms W-2, 1098-T)
×		4	. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
		<u> </u>	1099-DIV)
	X	_	. Refund of state/local income taxes? (Form 1099-G)
	X	_	Alimony Income?
	×	_	. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
×			. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
	×		(Forms 1099-S, 1099-B) . Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
×			. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
	×		. Unemployment Compensation? (Form 1099-G)
×			. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
	×		. Income (or loss) from Rental Property?
	X		. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
			(Forms W-2 G, 1099-MISC)
Pa	rt IV	. Expe	nses – In 2011 Did you (or your spouse) pay:
		Unsure	
	$\mathbf{X}$		Alimony: If yes, do you have the recipient's SSN? Yes No
	X		. Contributions to a retirement account?
	X		Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
			(Form 1098-T)
$\square$	X	4	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
	$\mathbf{X}$	5	Medical expenses (including health insurance premiums)?
	×	6	. Home mortgage interest? (Form 1098)
	×	7	. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	×	8	. Charitable contributions?
	X	9	. Child/dependent care expenses, such as day-care?
Ра	rt V.	Life E	vents – In 2011 Did you (or your spouse):
Yes	<u>No</u>	<u>Unsure</u>	
	X	<b>1</b> .	Have a Health Savings Account? (Form 5498-SA)
	×	2.	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
			(Forms 1099-C, 1099-A)
	×		Buy, sell or have a foreclosure of your home?
	×		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	$\mathbf{X}$		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
	$\mathbf{X}$		Live in an area that was affected by a natural disaster? If yes, where?
	×		Receive the First Time Homebuyers Credit in 2008?
	X		Pay any student loan interest? (Form 1098-E)
	X		Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
	X		. Attend school as a full time student? (Form 1098-T)
	X	_	. Adopt a child?
	×		. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
			<b>ction Campaign Fund:</b> (If you check a box, your tax or refund will not change.) J, or your spouse if filing jointly, want \$3 to go to this fund
		Number	
500			2

Additional Information and Questions related to the preparation of your return							
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.							
Other than English what language is spoken in the home? <u>None</u>							
Are you or a member of your household considered disabled? 🛛 Yes 🗌 No							
If you are due a refund or have a balance due:							
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>							
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.</li> </ul>							
If you are due a refund, would you like a direct deposit?							
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?							
If you are due a refund, would you like information on how to split your refund between accounts? 🗌 Yes 🕱 No							
If you have a balance due, would you like to make a payment directly from your bank account?  Yes X No							
Additional comments:							

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

#### Paperwork Reduction Act Notice

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

Catalog Number 52121E

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

		П	Section C. For Contified Quality
Section B. Fo	or Certified Volunteer Preparer Completion		Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". <b>Ieted by Certified Volunteer only if persons are listed</b>		Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	stion 2		1. Sections A & B of this form are
	ons are listed in Part II Question 2		complete.
	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>		2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:		3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>		4. Filing Status is correctly determined.
	ones:		5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.	
	which ones:		7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ul><li>4. Did the taxpayer? provide more than half the support</li></ul>	I	8. Standard, Additional or Itemized Deductions are correct.
N/A	for each of the persons in Part II, Question 2? If yes, which ones:		9. All credits are correctly reported.
			<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>		All tax law issues above have been addressed and necessary changes have been made.
<u>Reminders</u>			☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Income Tax</i> in making tax law determinations.		Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:		
-			
Catalog Number	52121E		Form <b>13614-C</b> (Rev. xx-xxxx)





## Interview Notes - Sterling

- Steven and Page have been married for over 40 years, and each year they return to your site to have their tax return completed. Steven retired from the International Brotherhood of Electrical Workers on January 1, 2008. Page, who is a housewife, is covered by the plan.
- Steven's sister, Samantha Summers, lived with them all year. She is an invalid and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Page has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Steven purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2011. He received \$23,789 net of commissions on the sale.
- Neither Steven nor Page wants \$3 to go to the Presidential Election Campaign Fund. They itemized deductions last year but did not receive any state refund. They would like to have any refund sent by check, and will pay any amount due by check.
- Page was hit by a car in February of 2008 and was severely injured. Shortly after her release from the hospital she applied for Social Security Disability. Page received a lump sum payment from the Social Security in 2011.
- The Sterlings' brought in the prior year returns to find out if they need to do amended returns due to the lump sum that Page received.
- Steven and Page have always filed joint returns and have never had any tax exempt interest. Steven's Social Security benefits have been \$15,972 for each of the prior three years. Their combined AGI for 2008 was \$36,390, for 2009 was \$36,510 and for 2010 was \$36,605.

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

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

		RRECT	ED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone r	no. Pa	yer's RTN (optional)	OMB No. 1545-0112		
New City Bank						
1 Riverview		1	Interest income	2011	1	rest Income
Ft. Thomas, KY 41075		\$	1,864.78		inte	rest income
		2	Early withdrawal penalty			
		\$		Form 1099-INT		
PAYER'S federal identification number	RECIPIENT'S identification nur	mber 3	Interest on U.S. Savings Bo	nds and Treas. obligati	ons	Сору В
24-6XXXXXX	251-XX-XXXX	\$				For Recipient
RECIPIENT'S name		4	Federal income tax withheld	5 Investment expenses	S	This is important tax
Steven A. Sterling						information and is being furnished to the Internal
C C		\$		\$		Revenue Service. If you are required to file a return, a
Street address (including apt. no.)		6	Foreign tax paid	7 Foreign country or U.S.	possession	negligence penalty or other
3717 Misty Meadow		\$				sanction may be imposed on you if this income is
City, state, and ZIP code		8	Tax-exempt interest	9 Specified private activity bo	ond interest	taxable and the IRS determines that it has not
Your City, State, and ZIP (	Code	\$		\$		been reported.
Account number (see instructions)		10	Tax-exempt bond CUSIP ne	o. (see instructions)		]
Form 1099-INT	(ke	eep for	your records)	Department of the T	reasury -	Internal Revenue Service

		CTED	(if checked)				
PAYER'S name, street address, cit	y, state, ZIP code, and telephone no.	1a <sup>-</sup>	Total ordinary dividends	OMB No. 1545-0110			
			162.99	2011	1	Dividends and	
Bridgeport Fund		1b (	Qualified dividends			Distributions	
P.O. Box 5250 Hebron, KY 41048		\$	106.00	Form <b>1099-DIV</b>			
		2a⊺ \$	otal capital gain distr. 68.75	<b>2b</b> Unrecap. Sec. 12 \$	50 gain	Сору В	
PAYER'S federal identification number			Section 1202 gain	2d Collectibles (28%)	) gain	- For Recipient	
24-7XXXXXX	251-XX-XXXX	\$		\$			
RECIPIENT'S name	·	3 No \$	ondividend distributions	4 Federal income tax withheld \$		This is important tax information and is	
Steven A. Sterling	A. Sterling			5 Investment expense \$	es	being furnished to the Internal Revenue	
Street address (including apt. no.)		<b>6</b> Fo	reign tax paid	7 Foreign country or U.S.	possession	Service. If you an required to file	
3717 Misty Meadow		\$	13.15			return, a negligenc penalty or othe sanction may b	
City, state, and ZIP code Your City, State, and ZI	P Code	8 Ca \$	sh liquidation distributions	<ul><li>9 Noncash liquidation dis</li><li>\$</li></ul>	stributions	imposed on you i this income is taxable and the IBS	
Account number (see instructions)						determines that it has not been reported	
Form <b>1099-DIV</b>	(keep for your reco	ords)		Department of the T	reasury -	Internal Revenue Service	

		СТЕ	ED (if checke	d)	_			
PAYER'S name, street address,	1	Gross distribut	ion	OM	B No. 1545-0119	-	Distributions From	
Averell Pension Fund 36964 Doane Road			18,625.00		G	2011	Pe	nsions, Annuities Retirement or Profit-Sharing
Louisville, KY 40202		2a	Taxable amour	זנ	_	1000 B		Plans, IRAs Insurance Contracts, etc
		\$ 2b	Taxable amour	nt	F	orm <b>1099-R</b> Total		Contracts, etc
		20	not determined	···		distributio	on 🗌	Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on you federal tax return. If this
24-8XXXXXX	251-XX-XXXX	\$			\$	1,715.00		form shows
RECIPIENT'S name	1 -	5	Employee contr		6	Net unrealized		tax withheld in
Steven A Sterling		/Designated Ro contributions o insurance pren		r		appreciation in employer's securities		box 4, attach this copy to
		\$			\$			your return
Street address (including apt. no	o.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is
3717 Misty Meadow			7		\$		%	being furnished to the Internal
City, state, and ZIP code		9a	Your percentage		9b	Total employee con	tributions	Revenue Service.
Your City, State, and ZIP (	1		distribution		\$	5,864.00		
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.		State tax withhe	ld	13	State/Payer's s	tate no.	14 State distribution
		\$						\$
\$		\$						\$
Account number (see instructions)		15 ¢	Local tax withhe	əld	16	Name of localit	ty	17 Local distribution
					+			
-orm <b>1099-R</b>		\$ \$			 D	epartment of the 1	Freasury -	\$ Internal Revenue Servic

		СТ	ED (if checked	d)			_	
PAYER'S name, street address,	1	Gross distributi	on	ОМ	B No. 1545-0119		Distributions From	
Scripps Investment Partners 101 Main Street Cincinnati, OH 45202			11,793.00 Taxable amour 11,793.00	ıt		20 <b>11</b>	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		Ψ 2b	Taxable amour	nt		Total		Сору В
			not determined			distributio	n	Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this
24-9XXXXXX	251-XX-XXXX	\$			\$	1,179.00		form shows
RECIPIENT'S name Steven A Sterling		5	Employee contri /Designated Rot contributions or insurance premi	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to
		\$			\$			your return.
Street address (including apt. no	.)	7	Biotinoution	IRA/ SEP/	8	Other		This information is
3717 Misty Meadow			code(s) 7		\$		%	being furnished to
City, state, and ZIP code		9a	Your percentage	of total	9b	Total employee con	tributions	Revenue Service.
Your City, State, and ZIP C	Code		distribution	%	\$			
<b>10</b> Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 \$	State tax withhe	ld		State/Payer's s S/24-9XXX		14 State distribution \$
\$		\$						\$
Account number (see instructions)		15	Local tax withhe	ld	16	Name of localit	ty	17 Local distribution
		\$			 			\$
		\$						\$
Form <b>1099-R</b>					D	epartment of the 1	Freasury -	Internal Revenue Service

FORM SSA	-1099 – SOCIAL SEC	URITY	BENEFIT	STATEME	NT	
	OUR SOCIAL SECURITY BE		IOWN IN BO	OX 5 MAY BE	TAXABLE INCOME.	
SEE THE F	REVERSE FOR MORE INFOR	MATION.				
Box 1. Name PAGE S. STER			eficiary's Soc 52-XX-X	cial Security Nur	mber	
Box 3. Benefits Paid in 2011 \$34,545.00	Box 4. Benefits Repaid to SSA \$0.00		Box 5. Net		11 (Box 3 minus Box 4)	
DESCRIPTION OF AN	IOUNT IN BOX 3	D	ESCRIPTIO	N OF AMOUNT	Г IN BOX 4	
Paid by check or d \$32,350.20 Medicare Part B pr	-					
from your benefits	: \$1,384.80					
Medicare Prescript	ion Drug	Box 6. Voluntary Federal Income Tax Withholding				
premiums (Part D)	deducted from					
your benefits: \$81	0.00	Box 7. Addı	ress			
Total Additions:\$3	4,545.00	PAGE	S. STI	ERLING		
Benefits for 2011:	\$8,820.00	3717	MISTY	MEADOW		
Benefits for 2010:	\$8,820.00	YOUR	CITY,	STATE A	ND ZIP CODE	
Benefits for 2009:		Box 8. Clair	n Number (L	lse this number if y	you need to contact SSA.)	
Benefits for 2008: Draft as of May 15		o Chan	ge			
Form SSA-1099-SM (1-2011)	DO NOT RETURN	THIS FOF	RM TO SSA	A OR IRS		

FORM SS	A-1099 - SOCIAL SEC	URITY	BENEFIT STATEMENT					
2011 . SEE THE	<b>ZUII</b> • SEE THE REVERSE FOR MORE INFORMATION.							
Box 1. Name STEVEN A. S.			eficiary's Social Security Number 51-XX-XXXX					
Box 3. Benefits Paid in 2011 <b>\$15 , 972 . 00</b>	Box 4. Benefits Repaid to SSA \$0.00	A in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$15,972.00					
DESCRIPTION OF A	MOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4					
Paid by check or o \$13,227.20	direct deposit:							
Medicare Part B p	remiums deducted							
from your benefits	s: \$1,384.80							
		Box 6. Volu	ntary Federal Income Tax Withholding					
Medicare Prescript	ion Drug		\$550.00					
premiums (Part D)	deducted from	Box 7. Add	ress					
your benefits: \$81	L0.00							
Total Additions:\$1	15,972.00	3717	EN A STERLING MISTY MEADOW CITY, STATE AND ZIP CODE					
Benefits for 2011		Box 8. Claiı	n Number (Use this number if you need to contact SSA.)					
Draft as of May 1	5, 2011 - Subject t	o Char	ige					
orm <b>SSA-1099-SM</b> (1-2011)	DO NOT RETURN	THIS FOR	RM TO SSA OR IRS					

# Problem C – Kent Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX)			ne Treasury – Inter w & Qua			et		OMB # 15	45-1964
Section A. You should complete Pages 1-3 Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.									
<ul> <li>You will need your:</li> <li>Tax information such as Forms W-2, 1099, 1098.</li> <li>Social security cards or ITIN letters for you and all persons on your tax return.</li> <li>Proof of Identity (such as a valid drivers license or other government issued picture ID).</li> </ul>									
Part I. Your Personal Inform	nation								
1. Your First Name Karl		M. I. R.	Last Name Kent					u a U.S. ( 3 🗌 No	Citizen?
<ol> <li>Spouse's First Name Kara</li> </ol>		М. I. В.	Last Name Bryant				s spou X Yes		. Citizen?
3. Mailing Address 1068 Rivermeade Dr		Apt#	City Your C	ty		State YS		Code ır Zip Cod	e
4. Contact Information Phone: 259-555-XXXX	Cell Phon	e:		E-mail:					
5. Your Date of Birth 07/28/1940	6. Your Jo Clerk	ob Title	e	Are you: 8. Totally	7. Legall and Permane				No X No
9. Spouse's Date of Birth 01/15/1950	10. Spouse School Te		o Title	Is Spouse:		y Blind	1	Yes	X No
13. Can anyone claim you or yo	l	-	r tax return?	Yes 🗙					
Part II. Marital Status and	d Househo	old In	formation						
<ol> <li>As of December 31, 2011, v</li> <li>Single</li> <li>Married: Did you live wit</li> <li>Divorced or Legally Sep</li> <li>Widowed: Year of spous</li> </ol>	h your spou barated: Date							No	
<ol> <li>List names below of everyor lived outside of your home the list on page 3.</li> </ol>									
Name (first, last) Do not enter your name or spouse's name below.	Date of E (mm/dd/		Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Sta as 12/3	arital atus s of 31/11 5/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(C)	(d)	(e)	(	(f)	(g)	(h)
Tamara Thomas	5/8/20	06	Grandchild	12	Yes	;	S	Yes	Yes
Kendra Kent	3/13/19	988	Daughter	12	Yes	;	S	Yes	Yes
Kerri Bryant	3/17/19	948	Sister	12	Yes		S	No	Yes
<ul> <li>Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.</li> <li>To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.</li> </ul>									

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

Catalog Number 52121E

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

Sect	ion /	A. Plea	ase	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Par	t III.	Inco	me	e – In 2011, did you (or your spouse) receive:
Yes	No	Unsu		
×				Wages or Salary? (Form W-2)
	×			Tip Income?
	×			Scholarships? (Forms W-2, 1098-T)
×			4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
			-	1099-DIV)
×				Refund of state/local income taxes? (Form 1099-G)
	×			Alimony Income?
X				Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
			0.	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
	×		a	Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
×				Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
X				Unemployment Compensation? (Form 1099-G)
X				Social Security or Railroad Retirement Benefits? (Form SSA-1099)
	×	_		Income (or loss) from Rental Property?
X				Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
				(Forms W-2 G, 1099-MISC)
Par	t IV	. Exp	en	ses – In 2011 Did you (or your spouse) pay:
		Unsu		
X	$\square$			Alimony: If yes, do you have the recipient's SSN? X Yes No
X	Π			Contributions to a retirement account?
X	Π	Π		Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
				(Form 1098-T)
	×		4.	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
×			5.	Medical expenses (including health insurance premiums)?
×			6.	Home mortgage interest? (Form 1098)
×			7.	Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
×				Charitable contributions?
×			9.	Child/dependent care expenses, such as day-care?
Par	t V.	Life	Εv	rents – In 2011 Did you (or your spouse):
<u>Yes</u>	<u>No</u>	Unsu	re	
	X		1.	Have a Health Savings Account? (Form 5498-SA)
	×		2.	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
				(Forms 1099-C, 1099-A)
	X			Buy, sell or have a foreclosure of your home?
	$\mathbf{X}$			Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
×				Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
	$\mathbf{X}$			Live in an area that was affected by a natural disaster? If yes, where?
	×			Receive the First Time Homebuyers Credit in 2008?
X				Pay any student loan interest? (Form 1098-E)
X				Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \$400
	X	_		Attend school as a full time student? (Form 1098-T)
	X	_		Adopt a child?
	×			File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
Pres Che	sider ck he	<u>ntial E</u> ere if v	ou	tion Campaign Fund: (If you check a box, your tax or refund will not change.) , or your spouse if filing jointly, want \$3 to go to this fund 🗵 You 🗌 Spouse
				52121E Form <b>13614-C</b> (Rev. xx-xxxx)
	- 3 -		-	2

#### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home?	None

Are you or a member of your household considered disabled?  $\,\,$  X Yes  $\,\,$  No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return
  means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds
  are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and
  earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗙 Yes 🗌 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to split your refund between accounts?	🗌 Yes 🔀 No
If you have a balance due, would you like to make a payment directly from your bank account?	🗌 Yes 🔀 No

Additional comments:	

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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

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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX) 3

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retur complete. All qu "Unsure" respor	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". leted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are complete.
oneck in perso		2. Taxpayer's identity, address
🗌 Yes 🗌 No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:</li> </ol>	and phone numbers were verified.
		<ol> <li>Names, SSN or ITINs, and dates or birth of taxpayer, spouse and dependents match the supporting documents.</li> </ol>
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined
	ones:	5. Personal and Dependency Exemptions are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
 N/A		9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Provinden		If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form 13614-C (Rev. xx-xxxx



## Interview Notes - Kent

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

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

### Line 7—Wages

	Employee's social security number 212-XX-XXXX	OMB No. 1545	6-0008	Safe, accurate, FAST! Use		e IRS website at s.gov/efile		
<b>b</b> Employer identification number (EIN)				ges, tips, other compensation	2 Federal income	tax withheld		
25-5XXXXXX			+ -	,817.00	\$987.00			
c Employer's name, address, and ZIP c	code		<b>3</b> Soc	cial security wages	4 Social security to	ax withheld		
Jefferson Independent Scho	ol District			,817.00	\$580.31			
12210 Lee Road			5 Me	dicare wages and tips	6 Medicare tax wit	thheld		
Indianapolis, IN 46204				,817.00	\$200.45			
			7 Soc	cial security tips	8 Allocated tips			
d Control number			9		10 Dependent care	benefits		
Kara B. Bryant	Last name	Suff.		nqualified plans	12a See instructions	s for box 12		
1068 Rivermeade Dr. Your City, State and ZIP Code			13 State emp	loyee plan sick pay	7 <b>12b</b>			
			14 Oth	er	<b>12c</b> ୁ			
					e 12d C d			
f Employee's address and ZIP code					e			
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS 21-6XXXXXX	\$13,817.00	\$693.00						
Form W-2 Wage and T Statement	ax –	2011	J	Department o	of the Treasury-Internal	Revenue Service		
Copy B-To Be Filed With Employ This information is being furnished to								

	a Employee's social security number 212-XX-XXXX	OMB No. 154		Safe, accurate, FAST! Use		the IRS website at w.irs.gov/efile		
<b>b</b> Employer identification number (E	EIN)			ges, tips, other compensation		2 Federal income tax withheld		
25-6XXXXXX				,134.00	\$2,176.00			
c Employer's name, address, and 2	ZIP code		<b>3</b> Soc	cial security wages	4 Social securit	y tax withheld		
Americus Petroleum				,087.63	\$1,305.68			
260 Rice Street			5 Me	dicare wages and tips	6 Medicare tax	withheld		
Indianapolis, IN 46204			<u> </u>	,087.63	\$450.77			
			<b>7</b> Soc	cial security tips	8 Allocated tips	;		
d Control number			9		10 Dependent c	are benefits		
e Employee's first name and initial Last name Suff Karl R. Kent 1068 Rivermeade Dr. Your City, State and ZIP Code				nqualified plans	12a See instructions for box 12         D       \$2,953.63         12b         12b         12c         12c         12d         12d			
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS 21-5XXXXXX	\$28,134.00	\$1,674.00						
Form W-2 Wage and Statemer Copy B-To Be Filed With Emp This information is being furnishe	nt C	2011	J	Department	of the Treasury—Inter	nal Revenue Service		

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

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

### Line 8—Interest

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

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

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

Karl received a broker's statement from ZYX Investments. Enter any interest income shown on the following broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

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

								orm 109
	456 Maple Ave Fairbanks, AK					Date Prepared:	Janu	uary 24, 20 <sup>-</sup>
	970-555-XXX			]	Recipient's Nam	e and Address		
Feder	al ID Number: 2	5-8XXXXXX		-	Karl R. Kent			
Тахра	yer ID Number:	211-XX-XXXX			1068 Rivermead	e Drive		
					Your City, State	and ZIP Code		
	unt Number: 111					C	Copy B for Recipient	
Divid	ends and Distr	ributions - 2011					Form	1099 - DI\
Box	Description					Amount		Total
1a	Total ordinary o					\$ 231.86	\$	231.8
		Int shown in box 1	b)					
1b	Qualified divide					231.86		231.8
2a	Total Capital G	ain Distributions				68.75		68.7
	-	int shown in boxes	2b, 2c and 2d	)				
2b	Unrecap Sec 1					0.00		
2c	Section 1202 G					0.00		
2d	Collectibles (28	8%) Gain				0.00		
3	Nondividend D	istributions						0.0
4	Federal Income	e Tax Withheld						0.0
5	Investment exp	enses						0.0
6	Foreign Tax Pa	id				3.75		3.7
8	Cash Liquidatio	on Distributions						0.0
9	Noncash Liquid	ation Distributions	3					0.0
Intere	est Income - 20	011					Form	1099 - INT
Box	Description					Amount	7	Total
1	Interest Income	9				\$123.00	\$	123.0
3	Interest on U. S	S. Savings Bonds a	and Treasury O	bligations		\$2,455.00	\$	2,455.0
4	Federal Income	e Tax Withheld				\$245.00	\$	245.0
5	Investment exp	enses						
6	Foreign Tax Pa	id						
8	Tax-Exempt Int	erest					\$	189.2
9	Specific Private	Activity Bond Inte	erest					0.0
Proce	eds from Brol	ker and BarterTr	ransactions -	2011			Fc	orm 1099-E
							2- Gross Proceeds	4-Feder
		1b-Cusip	5- No of	G . (D .	<b>D</b>	1a-	(Less	Income Ta
	scription	Number	Shares	Cost / Basis	Buy date	Sale Date	Commissions)	Withhe
	Corporation	XXXXXXXX	100	\$3,200.00	11/1/1998	9/23/2011	\$1,700.00	\$0.0
	otors Inc	XXXXXXXX	150	\$9,543.00	7/15/2008	6/1/2011	\$10,675.00	\$0.0
Rider	corporation	XXXXXXXX	65	*	*	12/30/2011	\$5,663.00	\$0.0
Total	Gross Proceeds	from Broker Tra	nsactions (les	s commissions)		\$	18,038.00	
Total	Federal Income	Tax Withheld						\$0.0
* = Iı	nformation not av	ailable						
	Proceeds from ea	ch of your security	transactions ar	e reported individu	ally to the IRS			

2011 Form 1099

Neither Karl nor Kara have an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Karl as reported on a 1099-DIV (or broker's statement).

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

# Line 10—Taxable Refunds

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

		CTED (if	checked)						
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployn	nent compensation	OMB	No. 1545-0120				
IN Department of Revenue							Certain		
1600 West Indy Street		\$		5	2011		Government		
Indianapolis, IN 46204			ocal income tax redits, or offsets				Payments		
		\$ 437.00			n <b>1099-G</b>				
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amo	unt is for tax year	for tax year 4 Federal income tax wit		thheld	Сору В		
25-9XXXXXX	211-XX-XXXX			\$			For Recipient		
RECIPIENT'S name		5 ATAA/RTAA	a payments	6 Taxable grants			This is important tax information and is being furnished to the		
Karl R. Kent/ Kara B. Brya	nt								
		\$		\$		Internal Revenue			
Street address (including apt. no.)		7 Agriculture	e payments	8 If checked, box 2 is			Service. If you are required to file a return,		
1068 Rivermeade Dr		\$		trade or business income			a negligence penalty or		
City, state, and ZIP code		9 Market gain					other sanction may be imposed on you if this		
Your City, State and Zip Code		\$					income is taxable and		
Account number (see instructions)		10a State 10b State ide		ation no.	11 State income ta	ax withheld	the IRS determines that it has not been		
					\$		reported.		
Form <b>1099-G</b>	(keep f	or your rec	ords)	Depa	artment of the T	reasury -	Internal Revenue Service		

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

### Line 12—Business Income

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

Alties 2011 Miscellaneo Form 1099-MISC rincon rincome 4 Federal income tax withheld \$ ng boat proceeds 6 Medical and health care payments
Form 1099-MISC
r income 4 Federal income tax withheld Cop \$ For Recip
\$ For Recip
φ
ng boat proceeds 6 Medical and health care payments
\$
mployee compensation 8 Substitute payments in lieu of dividends or interest This is importan
information a
1,637.00 \$ being fulnishe the Internal Rev Service. If you
r made direct sales of 10 Crop insurance proceeds 10 or more of consumer
ucts to a buyer penalty or of sanction ma
12 imposed on y
this incor taxable and the
ess golden parachute 14 Gross proceeds paid to determines the determines the has not light of
\$
e tax withheld 17 State/Payer's state no. 18 State income
\$

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

# Line 13—Capital Gain or Loss

		C	TED (if checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1	a Date of sale or exchange	OMB No. 1545-0715		Proceeds From	
Pelrum Brokerage Ser 82 Durr Street	vice		03/10/2011	@@ <b>4</b> 4	в	Broker and arter Exchange	
Indianapolis, IN 46249	)	1	b Date of acquisition	2011		Transactions	
			07/01/2001	Form 1099-B			
		2		Reported }			
		\$		Sales price I		sions and option premiums	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Cost or other basis	4 Federal income tax	withheld	0	
26-1XXXXXX	211-XX-XXXX	4	10,123.00	\$		Copy B For Recipient	
RECIPIENT'S name		5	Wash sale loss disallowed	6 If this box is check		This is important tax information and is	
Karl R. Kent		\$		boxes 1b, 3, 5, and may be blank	being furnished to the Internal Revenue Service. If you are		
Street address (including apt. no.)		7	,	8 Type of gain or los Short-term	required to file a return, a negligence penalty or		
1068 Rivermeade Dr.					other sanction may be imposed on you if this		
City, state, and ZIP code		9	Description		income is taxable and the IRS determines that		
Your City, State, and ZIP	Code	1	00 shares Purdue st	ock		it has not been reported.	
Account number (see instructions)		10	Profit or (loss) realized in 2011 on closed contracts	11 Unrealized profit or open contracts-12/		14 Bartering	
		\$		\$		\$	
CUSIP number			Unrealized profit or (loss) on open contracts-12/31/2011	13 Aggregate profit or contracts	(loss) on	15 If box checked, loss based on amount in box 2 is not allowed	
		\$	6	\$			
Form <b>1099-B</b>	(keep for your record	ls)		Department of the T	reasury -	Internal Revenue Service	

Karl paid \$10,123 for 100 shares of Purdue stock on July 1, 2001 and paid \$35 commission for the sale. **Refer to the broker's statement for additional stock sales.** 

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

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

# Line 15—IRA Distributions

PAYER'S name, street address,	city, state, and ZIP code	1	Gross distributio	'n	ОМ	B No. 1545-0119		Distributions From nsions, Annuities,	
Saulk Trust Company P. O. Box 254		\$	838.00		G	2011	Fe	Retirement or Profit-Sharing	
Indianapolis, IN 46204		2a	Taxable amount			≤⋓∎∎		Plans, IRAs, Insurance	
		\$	838.00		Fo	orm <b>1099-R</b>		Contracts, etc.	
		2b	Taxable amount not determined			Total distributio	n 🗌	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (incl in box 2a)	luded	4	Federal income withheld	tax	income on your federal tax return. If this	
26-2XXXXXX	211-XX-XXXX	\$			\$			form shows federal income	
RECIPIENT'S name Karl R. Kent		5 Employee contrib /Designated Roti contributions or insurance premit		ı		<ul> <li>Net unrealized appreciation in employer's securities</li> </ul>		tax withheld in box 4, attach this copy to your return.	
Street address (including apt. no		\$	Distribution	IRA/	\$ 8	Other		your return.	
1068 Rivermeade Dr	)		code(s)					This information is being furnished to the Internal	
City, state, and ZIP code Your City, State, and ZIP (	Code				Total employee con	tributions	Revenue Service.		
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 \$	State tax withheld	ł		State/Payer's s		14 State distribution \$	
		\$			Ŷ	′S/21-3XXXX	XX	\$	
Account number (see instructions)		15 \$	Local tax withheld	d	16	Name of localit	y	17 Local distribution \$	
		\$			†			\$	

Karl did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.

		CTI	ED (if checke	d)	_			
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ON	B No. 1545-0119		Distributions From
Yale Security IRA P.O. Box 2537 Indianapolis, IN 46204		\$ 2a \$	11,755.00 Taxable amour	nt		20 <b>11</b>	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amour not determined		-	Total distributio	n 🗌	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this
26-3XXXXXX	211-XX-XXXX	\$			\$			form shows federal income
RECIPIENT'S name Karl R. Kent		5	/Designated Roth contributions or insurance premiums		6	appreciation in employer's securities		tax withheld in box 4, attach this copy to your return.
Street address (including apt. no		\$ 7	Distribution	IRA/	\$ 8	Other		your return.
1068 Rivermeade Dr	· /	-	code(s)	SEP/ SIMPLE	\$	Curior	%	This information is being furnished to the Internal
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s	tate no.	14 State distribution \$
\$		\$			۱	/S/21-4XXXX	XX	\$
Account number (see instructions)		15 \$	Local tax withhe	əld	16	Name of localit	у	17 Local distribution \$
		\$			1			\$

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

### Line 16—Pensions and Annuities

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

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

		СТЕ	ED (if checke	d)					
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ON	1B No. 1545-0119	-	Distributions From	
Stillman Pension Fund 36964 Dana Road Indianapolis, IN 46204		\$ 2a \$	18,625.00 Taxable amour	nt		20 <b>11</b>	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2b	Taxable amour	nt		Total	·	Сору В	
			not determined		-	distributio	n	Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax	
26-4XXXXXX	211-XX-XXXX	\$			\$	1,715.00		return. If this form shows federal income	
RECIPIENT'S name Karl R. Kent	RECIPIENT'S name		Employee contr /Designated Ro contributions or insurance prem	th ,	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to	
		\$			\$			your return.	
Street address (including apt. no.) 1068 Rivermeade Dr			Distribution code(s) 7	IRA/ SEP/ SIMPLE		Other	%	This information is being furnished to	
City, state, and ZIP code		9a	Your percentage	of total	φ 9b	Total employee con		the Internal Revenue Service.	
Your City, State, and ZIP (	Code		distribution	%	\$	5,864.00		nevenue Service.	
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld		State/Payer's s YS/24-0XXXX		14 State distribution \$	
\$		\$			†			\$	
Account number (see instructions)	1	15 \$	Local tax withhe	eld	16	Name of localit	y	17 Local distribution \$	
		\$			†			\$	

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

			Г	Final	K-1 Amended	d K-1	<b>L 5 L L L L</b> OMB No. 1545-0099
Sch	edule K-1		D	art III	Partner's Share of		
	m 1065)	2011			Deductions, Credi		
•	tment of the Treasury	For calendar year 2011, or tax	1	Ordina	y business income (loss)	15	Credits
	al Revenue Service	year beginning, 2011					
		ending, 20	2	Net ren	tal real estate income (loss)		
Dar	tner's Share of Income						
			3	Other r	net rental income (loss)	16	Foreign transactions
	,	back of form and separate instructions	•				
F	art I Information About	the Partnership	4	Guarar	teed payments		
Α	Partnership's employer identification	number					
	26-5X	XXXXX	5	Interes	t income		
в	Partnership's name, address, city, sta	ate, and ZIP code					
- 1			6a	Ordina	ry dividends		
BIa	ick Jack Production (	Company					
100	1 Yukon Drive		6b	Qualifie	ed dividends		
Fai	rbanks, AK 99701.						
rd.	LUAIINS, AN 99/UL		7	Royalti			
С	IRS Center where partnership filed re	turn			\$1,050.00		
_	tin		8	Net she	ort-term capital gain (loss)		
D	X Check if this is a publicly traded	partnership (PTP)				<u> </u>	
			9a	Net lon	g-term capital gain (loss)	17	Alternative minimum tax (AMT) items
P	art II Information About	the Partner					
Е	Partner's identifying number		9b	Collect	ibles (28%) gain (loss)		
	212-XX	X-XXXX					
F	Partner's name, address, city, state,	and ZIP code	9c	Unreca	ptured section 1250 gain		
Kai	a B. Bryant		10	Net see	ction 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
100	8 Rivermeade Drive						nondeductible expenses
Voi	r City State and Zi	n Codo	11	Other i	ncome (loss)		
101	r City, State and Zi						
G	General partner or LLC	Limited partner or other LLC					
	member-manager	member 		_			
н	Domestic partner	Foreign partner					
				-		19	Distributions
1	What type of entity is this partner?		12	Section	179 deduction		
J	Partner's share of profit, loss, and ca			0.11		-	
	Beginning	Ending	13	Other of	leductions		
	Profit	%				20	Other information
	Loss	%					
	Capital	%					
к	Partner's share of liabilities at year en						
1	Nonrecourse	\$	14	Self-en	nployment earnings (loss)		
	Qualified nonrecourse financing .	\$					
	Recourse	\$					
<b> </b>						<u> </u>	
L	Partner's capital account analysis:		*Se	ee attac	ched statement for add	ditiona	al information.
1	Beginning capital account	\$					
1	Capital contributed during the year	\$					
1	Current year increase (decrease) .	\$					
1	Withdrawals & distributions	\$_()	For IRS Use Only				
1	Ending capital account	\$	e				
1			∩°				
1	Tax basis GAAP	Section 704(b) book	RS				
1	Other (explain)		× ا				
			ЦЩ				
м	Did the partner contribute property w	rith a built-in gain or loss?					
1	Yes No						
	If "Yes," attach statement (see in	nstructions)					
For P	aperwork Reduction Act Notice, see	Instructions for Form 1065		Cat	No. 11394R		Schedule K-1 (Form 1065) 2011

		CTED (if o	checked)				
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployn	nent compensation	OMB No. 1545-0120			
Indiana Unemployment Commission 32 Sutton Road Indianapolis, IN 46204			550.00	2011		Certain Government Payments	
		refunds, c \$	redits, or offsets	Form <b>1099-G</b>			
PAYER'S federal identification number 26-6XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amo	unt is for tax year	<ul> <li>Federal income tax withheld</li> <li>120.00</li> </ul>		Copy B For Recipient	
RECIPIENT'S name	RECIPIENT'S name			6 Taxable grants	This is important tax		
Karl R. Kent		\$		\$		information and is being furnished to the Internal Revenue	
Street address (including apt. no.) 1068 Rivermeade Dr				8 If checked, box 2 is trade or business income	Service. If you are required to file a return, a negligence penalty or		
City, state, and ZIP code Your City, State and Zip C	9 Market gain \$				other sanction may be imposed on you if this income is taxable and		
Account number (see instructions)	10a State	10b State identifica	ation no. <b>11</b> State income ta	ax withheld	the IRS determines that it has not been reported.		
Form <b>1099-G</b>	(keep f	or your rec	ords)	Department of the T	reasury -	Internal Revenue Service	

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

# Line 20—Social Security Benefits

/011	REVERSE FOR MORE INFOR		HOWN IN BOX 5 MAY BE TAXABLE INCOME.					
Box 1. Name KARL R. KENI	1	Box 2. Beneficiary's Social Security Number 211-XX-XXXX						
30x 3. Benefits Paid in 2011 <b>\$13 , 682 . 00</b>	Box 4. Benefits Repaid to SSA \$0.00	SA in 2011 Box 5. Net Benefits for 2011 (Box 3 minus \$13,682.00						
DESCRIPTION OF AN Paid by check or d		DESCRIPTION OF AMOUNT IN BOX 4						
\$11,337.20	-							
Medicare Part B pr from your benefits								
		Box 6. Volu	Intary Federal Income Tax Withholding					
Medicare Prescription Drug			\$360.00					
premiums (Part D)	deducted from	Box 7. Address						
your benefits: \$60	0.00	KARI	R. KENT					
Total Additions:\$1	3,682.00	1068 RIVERMEADE DRIVE YOUR CITY, STATE AND ZIP CODE						
Benefits for 2011:	\$13,682.00		m Number (Use this number if you need to contact SSA.)					
Draft as of May 15	5, 2011 - Subject t	o Char	nge					
orm SSA-1099-SM (1-2011)			RM TO SSA OR IRS					

## Line 21—Other Income

1068 Rivermeade Dr. Your City, State and ZIP Code	13 State/Payer's state identification no. YS 22-3xxxxxx	14 State income tax withheld 36.00	Revenue Service Copy E Report this income on you		
WINNER'S name, address (including apt. no.), and ZIP code Kara B Bryant	9 Winner's taxpayer identification no. 212-XX-XXXX 11 First I.D.	10 Window 12 Second I.D.	This information i being furnished to the Interna		
26-7XXXXXX (888)-341-XXXX	7 Winnings from identical wagers		Winning		
Indianapolis, IN 46204	5 Transaction	6 Race	Certair Gambling		
Lottery Board 19 West Jackson Street	3 Type of wager Lottery	4 Date won 04/14/2011	Form W-2G		
PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings 1,200.00	2 Federal income tax withheld	OMB No. 1545-02		

Kara had \$2,250 in gambling losses.

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

# Line 23—Educator Expenses

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

# Line 31—Alimony Paid Adjustment

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

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

# Line 32—IRA Contribution Adjustment

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

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

# Line 33—Student Loan Interest Adjustment

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

# Line 40—Itemized Deductions

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

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

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

# Line 48—Credit for Child and Dependent Care Expenses

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

# Line 49—Education Credits

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

		ECTED				
FILER'S name, street address, city, state, Northern Kentucky University Nunn Drive Founders Hall 500	ZIP code, and telephone number	<ol> <li>Payments received for qualified tuition and related expenses</li> <li>\$</li> </ol>	OMB No. 1545-1574	4 Tui		
Highland Heights, KY 41076	<ul> <li>Amounts billed for qualified tuition and related expenses</li> <li>7,750.00</li> </ul>	<i>⊆</i> <b>∎ ∎</b> Form <b>1098-T</b>		Statement		
FILER'S federal identification no. STI 26-7XXXXXX	JDENT'S social security number 213-XX-XXXX	3 If this box is checked, your has changed its reporting n	educational institution nethod for 2011		Copy B For Student	
STUDENT'S name	4 Adjustments made for a prior year	5 Scholarships or grant	ts			
Kendra Kent		\$	\$ 5,000.00	5,000.00		
Street address (including apt. no.) 1068 Rivermeade Dr		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amou in box 1 or 2 include amounts for an		tax information and is being furnished to the	
City, state, and ZIP code Your City, State and Zip Code	\$	academic period beginning January - March 2012 ►		Internal Revenue Service.		
Service Provider/Acct. No. (see instr.)	8 Checked if at least	9 Checked if a	10 Ins. contract reimb./	refund		
	half-time student	graduate student	\$			
Form <b>1098-T</b>	(keep for your records)		Department of the Tre	asury -	Internal Revenue Service	

Kara had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85.

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

# Line 52—Energy Credits, Form 5695

The Kents insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding onsite preparation, assembly, or original installation of components. The Kents have not claimed any credits in previous years on the Form 5695.

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

## Line 62—Estimated Tax Payments

During the year, Karl and Kara made the following estimated tax payments.

DATE PAID	AMOUNT PAID
04/14	\$100.00
09/18	\$100.00

They also applied \$200 from last year's tax refund toward this year's taxes.

# Line 73—Overpayment

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

# 74a—Amount You Want Refunded to You

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

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

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

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

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

If using TaxWise<sup>®</sup>, review the Forms Tree and address any red exclamation marks by completing the unanswered questions. Do the Diagnostics to ensure there are no e-filing problems.

## **Signature Line**

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

# Advanced Supplemental Exercise

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

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

PAYER'S name, street address	city, state, and ZIP code	1 Gross distribution			OM	B No. 1545-0119	Distributions From		
First Oakdale IRA P.O. Box 25237			12,576.00 Taxable amour	nt	G C	2011	Pe	nsions, Annuities Retirement o Profit-Sharing Plans, IRAs	
Dayton, OH 45402		\$			Fo	orm <b>1099-R</b>		Insurance Contracts, etc	
		2b	Taxable amour not determined			Total distributio	n 🗌	Copy E Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on you federal ta return. If this	
25-1XXXXXX	252-XX-XXXX	\$			\$			form shows federal incom	
RECIPIENT'S name Page S. Sterling		5	Employee contr /Designated Ro contributions of insurance prem	rth r	6	Net unrealized appreciation in employer's sec	tax withheld in box 4, attach this copy to		
		\$	<b>D</b> : 1 : 1 : 1		\$	0.1		your returr	
Street address (including apt. n 3717 Misty Meadow	o.)		Distribution code(s) G	IRA/ SEP/ SIMPLE	8 \$	Other	%	This information is being furnished to the Interna	
City, state, and ZIP code Your City, State, and ZIP Code			Your percentage distribution	of total %		Total employee con	tributions	Revenue Service	
<b>10</b> Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	<b>13</b> State/Payer's state no.		14 State distribution \$	
\$		\$						\$	
Account number (see instructions)			Local tax withhe	eld	16	Name of localit	У	<ul><li>17 Local distribution</li><li>\$</li></ul>	
		\$ \$						\$	

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

PAYER'S name, street address,		_	ED (if checke Gross distribut	/	OM	B No. 1545-0119	] [	Distributions From	
Newcomb Financial Services 200 Lincoln Street Cincinnati, OH 45202			10,000.00 Taxable amou 10,000.00	nt		20 <b>11</b>	Pe	nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2b	Taxable amound not determined			Total distributio	n	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this	
25-2XXXXXX	252-XX-XXXX	\$			\$	1,500.00		form shows	
RECIPIENT'S name Page S. Sterling			Employee contr /Designated Ro contributions of insurance prem	oth r	6	Net unrealized appreciation in employer's sec	urities tax withheld box 4, atta this copy		
Street address (including apt. no.) 3717 Misty Meadow			Distribution code(s) 7	IRA/ SEP/ SIMPLE	\$ 8 \$	Other	%	your return. This information is being furnished to	
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b	Total employee con		the Internal Revenue Service.	
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	. <b>12</b> State tax with \$		əld		13 State/Payer's state no YS 25-2XXXXXX		14 State distribution \$	
\$		\$ 15	\$ Local tax withheld		16	Name of localit	·v	\$ 17 Local distribution	
Account number (see instructions)							.y 	\$\$	

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

Form 13614-C (Rev. XX-XXXX) Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet OMB # 1545-1964											
Section A. You sho Thank you for allowing please provide comp ask your preparer. You will need your: • Tax information su • Social security car	g us to pre plete and a lich as For	pare your ta accurate in ms W-2, 10	ax retu 1 <b>forma</b> 199, 10	<b>tion to the cer</b> 98.	tified tax p	<b>reparer.</b> If yo	ation on u have a	n <b>your retur</b> n ny questions	please		
Proof of Identity (s	uch as a v	alid drivers									
Part I. Your Person	nal inform	nation							0:4:0		
1. Your First Name Stephen			M. I. L	Last Name Parkland				e you a U.S. Yes 🗌 No	Citizen?		
2. Spouse's First Na	ame		M. I.	Last Name				spouse a U.S	Citizen?		
Lisa			R	Parkland				Yes 🗌 No			
3. Mailing Address 1979 Reed Road			Apt#	City Your Ci	ty		State	Zip Code Your Zip Cod	de		
4. Contact Information Phone: 513-555->		Cell Pho	ne:		E-mail:	None					
5. Your Date of Birth	۱	6. Your	lob Titl	e	Are you:	7. Lega	lly Blind	Ye	s 🗵 No		
10/13/1973		Military			8. Totally	and Perman	ently Disa	abled 🗌 Ye	s 🗵 No		
9. Spouse's Date of	Birth	10. Spous	e's Job	o Title	Is Spouse: 11. Legally Blind Yes X No						
09/13/1976		Homema	ker		12. Totally	and Perman	ently Disa	abled 🗌 Ye	s 🗙 No		
13. Can anyone clain	n you or yo	ur spouse	on thei	r tax return?	Yes 🗙	No 🗌 Unsu	е				
Part II. Marital St	atus and	l Househ	old Ir	formation							
<ul> <li>1. As of December 31, 2011, were you?</li> <li>Single</li> <li>Married: Did you live with your spouse during any part of the last six months of 2011? Xes No</li> <li>Divorced or Legally Separated: Date of final decree or separate maintenance agreement:</li> <li>Widowed: Year of spouse's death:</li> </ul>											
<ol> <li>List names below lived outside of your list on page 3.</li> </ol>											
Name (first, I Do not enter your				son, mother,	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada o Mexico in 201 (yes/no)	e Statu r as c	is time f student (11 in 2011	Received less than \$3700 income in 2011 (yes/no)		
(a)		(b)		(c)	(d)	(e)	(f)	(g)	(yes/10) (h)		
Timothy S Parkland		12/14	/03	Son	12	Yes	Sing	le Yes	Yes		
Hannah E Parkland		11/19	/01	Daughter	12 Yes		Sing	le Yes	Yes		
Volunteers ass	isting wi			ur return are e highest ethi			gh qual	ity service	and		
To report unethin		ior to IRS,	email	us at <u>wi.volt</u>	ax@irs.go	or call t <b>ol</b>			05.		
To che	eck the st			EFUND visit ' -800-829-195			" on <u>w</u>	ww.irs.gov			
Catalog Number 5212	21F	01		-000-023-133	יוטו מספונ		orm <b>13</b>	614-C (Rev	XX-XXXX		

1

Section	n A. Pleas	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part I	II. Incom	e – In 2011, did you (or your spouse) receive:
	o <u>Unsure</u>	
		Wages or Salary? (Form W-2)
		Tip Income?
		Scholarships? (Forms W-2, 1098-T)
	<b>X</b> 4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
	-	1099-DIV)
		Refund of state/local income taxes? (Form 1099-G)
		Alimony Income?
		Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
	8.	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
		(Forms 1099-S, 1099-B)
		Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
		Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
		Unemployment Compensation? (Form 1099-G) Social Security or Railroad Retirement Benefits? (Form SSA-1099)
		Income (or loss) from Rental Property?
		Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
	<u> </u>	(Forms W-2 G, 1099-MISC)
Devit I		
	_	nses – In 2011 Did you (or your spouse) pay:
	<u>o</u> <u>Unsure</u>	
		Alimony: If yes, do you have the recipient's SSN? Yes No
		Contributions to a retirement account? IRA Roth IRA 401K Other
	<u> </u>	Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
		(Form 1098-T)
		Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
		Medical expenses (including health insurance premiums)?
		Home mortgage interest? (Form 1098)
		Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) Charitable contributions?
		Child/dependent care expenses, such as day-care?
		vents – In 2011 Did you (or your spouse):
	o <u>Unsure</u>	
		Have a Health Savings Account? (Form 5498-SA)
	< □ 2.	Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
		(Forms 1099-C, 1099-A)
		Buy, sell or have a foreclosure of your home?
		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
		Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
		Live in an area that was affected by a natural disaster? If yes, where?
		Receive the First Time Homebuyers Credit in 2008?
		Pay any student loan interest? (Form 1098-E)
		Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
		Attend school as a full time student? (Form 1098-T)
		Adopt a child?
		File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
		ction Campaign Fund: (If you check a box, your tax or refund will not change.)
		, or your spouse if filing jointly, want \$3 to go to this fund 52121E Form <b>13614-C</b> (Rev. xx-xxx)
CatalO	g Number :	2 Point <b>13014-C</b> (Rev. XX-XXX)

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? N	one
---	-----

Are you or a member of your household considered disabled? 🗌 Yes 🗵 No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return
  means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to split your refund between accounts?	🗌 Yes 🗶 No
If you have a balance due, would you like to make a payment directly from your bank account?	Yes X No

Additional comments:	

### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

#### Paperwork Reduction Act Notice

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

Catalog Number 52121E

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

# Exercise 13 – Parkland Intake and Interview Sheet, page 4 of 4

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". <b>Ieted by Certified Volunteer only if persons are listed</b>	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	stion 2	1. Sections A & B of this form are
Check if perso	ons are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
Yes No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
□ N/A		9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
Yes No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
<u>Reminders</u>		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
Use Publicatio	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)



# Interview Notes – Parkland

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

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

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

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

	a Employee's social security number	1		Safe, accurate,	~ file		e IRS website at s.gov/efile
	321-XX-XXXX	OMB No. 1545	5-0008	PASTI Use	* IIIG		s.gov/efile
<b>b</b> Employer identification number (	EIN)	_		ges, tips, other compensation	2 Fede	eral income	tax withheld
27-5XXXXXX			\$0.0	00	\$0.0	0	
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages	4 Soci	ial security ta	ax withheld
DFAS			\$31	,795.63	\$1,3	35.42	
P O BOX 8889			<b>5</b> Me	dicare wages and tips	6 Med	licare tax wit	thheld
INDIANAPOLIS, IN 4624	9-2410		\$31	.795.63	\$46	1.04	
			7 So	cial security tips	8 Alloo	cated tips	
d Control number			9		10 Dep	endent care	benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See	e instructions	s for box 12
					ĨQ	\$31,79	95.63
Stephen L Parkland 756 Emerson Way			13 Stati emp	utory Retirement Third-party loyee plan sick pay	12b	1	
Your City, Your State and Zi	ip Code		14 Oth		12c		
			14 Out			1	
					ੂ 12d		
					C C	1	
6 England 2 address and 7 D and	_				de		
f Employee's address and ZIP cod							
15 State Employer's state ID num		17 State incon	ie tax	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality name
YS 12-3456789	\$0.00	\$0.00					
Wage and Statemer	d Tax	301]		Department of	of the Treasu	ury—Internal	Revenue Service
Form WV-Z Statemen	nt L	╴╙╜╜	J				
	ployee's FEDERAL Tax Return.						
This information is being furnishe	ed to the Internal Revenue Service.						

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

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

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

Include this additional information in the Parklands' return.

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

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

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

#### You will need your:

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

### Part I. Your Personal Information

Part I. Your Personal Inform	nation								
1. Your First Name	M	I. I.	Last Name					u a U.S.	Citizen?
James		Ρ	Stetson				X Yes		
2. Spouse's First Name	M	1. I.	Last Name					use a U.S	. Citizen
Dora		Е	Stetson				× Yes	s 🗌 No	
3. Mailing Address	A	\pt#	City			State		Code	
314 Emerson Way			Your Cit	:y		YS	Υοι	ir Zip Coo	le
4. Contact Information Phone: 615-555-XXXX	Cell Phone:			E-mail:	None				
5. Your Date of Birth	6. Your Job	) Title	e	Are you:	7. Lega	lly Blin	d	🗌 Yes	s 🗵 No
11/19/1973	Military			8. Totally	and Perman	ently D	isable	d 🗌 Yes	s 🗙 No
9. Spouse's Date of Birth	10. Spouse's			Is Spouse:					s 🗙 No
12/21/1974	Retail Sales			12. Totally	and Perman	ently D	isable	d 🗌 Yes	s 🗵 No
13. Can anyone claim you or you	ur spouse on	their	tax return?	Yes 🗙	No 🗌 Unsu	re			
Part II. Marital Status and	Househol	d In	formation						
Married: Did you live with     Divorced or Legally Sepa     Widowed: Year of spouse	arated: Date o e's death:	of fina	al decree or se	parate mair	ntenance agre	emen	t:		
<ol> <li>List names below of everyone lived outside of your home the list on page 3.</li> </ol>	e who lived ir iat you suppo	rted	ir home in 2011 during 2011. If	other than additional	n you or spou space is need	se). A ded ple	lso list ease cl	anyone v neck here	vho Dand
Name (first, last) Do not enter your name or spouse's name below.	Date of Birl (mm/dd/yy		elationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada o Mexico in 201 (yes/no)	e S or a 1 12	larital tatus as of /31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)		(C)	(d)	(e)		(f)	(g)	()00/110) (h)
Helen Stetson	07/29/02	2	Daughter	12	Yes	S	ngle	Yes	Yes
William Burns	08/15/00	)	Son	12	Yes	S	ngle	Yes	Yes
Gracie Stetson	09/08/99	9	Daughter	0	Yes	S	ngle	Yes	Yes

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

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

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

Catalog Number 52121E

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

Sec	tion /	A. Plea	se complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Pa	rt III.	Incon	ne – In 2011, did you (or your spouse) receive:
Yes	<u>No</u>	Unsur	
×			1. Wages or Salary? (Form W-2)
Ц	×		2. Tip Income?
Ц	X	_	3. Scholarships? (Forms W-2, 1098-T)
$\Box$	X	L '	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
			1099-DIV)
H	X	_	5. Refund of state/local income taxes? (Form 1099-G)
$\square$	×		<ul> <li>Alimony Income?</li> <li>Solf Employment payments (such as each reasilyed for convisor, small husiness)? (Form 1000 MISC)</li> </ul>
Н	X		<ol> <li>Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)</li> <li>Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?</li> </ol>
			(Forms 1099-S, 1099-B)
	X		<ol> <li>Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)</li> </ol>
П	×	_	<ul> <li>D. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> </ul>
$\square$	X		1. Unemployment Compensation? (Form 1099-G)
	×		2. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
	×	1	3. Income (or loss) from Rental Property?
	×	1	4. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
			(Forms W-2 G, 1099-MISC)
Pa	rt IV.	Expe	enses – In 2011 Did you (or your spouse) pay:
		Unsure	
$\square$	X		. Alimony: If yes, do you have the recipient's SSN? 🗌 Yes 🗌 No
	×		2. Contributions to a retirement account?
	X		B. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
			(Form 1098-T)
	×	<u> </u>	I. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
	×		5. Medical expenses (including health insurance premiums)?
	$\mathbf{X}$	_	6. Home mortgage interest? (Form 1098)
	×		7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	×	=	3. Charitable contributions?
×			<ol><li>Child/dependent care expenses, such as day-care?</li></ol>
			vents – In 2011 Did you (or your spouse):
Yes		Unsur	
	$\mathbf{X}$		. Have a Health Savings Account? (Form 5498-SA)
	X		. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
			(Forms 1099-C, 1099-A)
	X		. Buy, sell or have a foreclosure of your home?
	X	=	. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
H	X	_	. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
Н	×	_	<ul> <li>Live in an area that was affected by a natural disaster? If yes, where?</li></ul>
Н	×		Pay any student loan interest? (Form 1098-E)
Н	X		. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
	X	_	D. Attend school as a full time student? (Form 1098-T)
$\square$	X	_	1. Adopt a child?
	X	_	2. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
Pre			action Campaign Fund: (If you check a box, your tax or refund will not change.)
			u, or your spouse if filing jointly, want \$3 to go to this fund 🗌 You 🔲 Spouse
Cat	alog I	Numbe	52121E Form <b>13614-C</b> (Rev. XX-XXXX)

### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home?	None
---	------

Are you or a member of your household considered disabled? 🗌 Yes 🗵 No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return
  means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds
  are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and
  earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to split your refund between accounts?	🗌 Yes 🗶 No

If you have a balance due, would you like to make a payment directly from your bank account?

Additional comments:	

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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Catalog Number 52121E

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

Yes X No

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retui complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No".	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
Check if perso	ns are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
🗌 Yes 🗌 No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
N/A		9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
☐ Yes ☐ No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
		If direct deposit or debit was elected, checking/saving account and routing information match
	n 4012, Volunteer Resource Guide and Publication 17,	the supporting documents.
	ncome Tax in making tax law determinations.	shown on the return.
		- 400/11.0
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)











# Interview Notes – Stetson

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

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

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

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

	a Employee's social security number 331-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use	≁file		e IRS website at s.gov/efile
b Employer identification number (	EIN)		1 Wa	ges, tips, other compensation	2 Fede	eral income	tax withheld
27-5XXXXXX			\$32	,340.50	\$4,8	51.07	
c Employer's name, address, and	ZIP code		<b>3</b> Soc	cial security wages	4 Soci	al security t	ax withheld
DFAS			\$38	,340.50	\$1,6	10.30	
P.O. Box 8889			5 Medicare wages and tips		6 Med	licare tax wi	thheld
Indianapolis, IN 46249-24	10		\$38	,340.50	\$555	5.94	
			7 Soc	cial security tips	8 Alloo	cated tips	
d Control number			9		10 Dep	endent care	benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans		instruction	s for box 12
					<sup>c</sup> B D	\$6,000	0.00
James Stetson			13 State emp	utory Retirement Third-party loyee plan sick pay		1	
798 Park Drive Your City, State and Zip Cod	da				d e		
			14 Oth	er	12c	1	
					d e		
					12d	1	
f Employee's address and ZIP cod	<u>_</u>				de		
15 State Employer's state ID num		17 State incon	le tax	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality name
YS   98-7654321	\$32.304.50	\$2,398.67					
Form <b>W-2</b> Wage and Statemen	d Tax – nt C	2011	J	Department	of the Treasu	ıry—Internal	Revenue Service
Copy B-To Be Filed With Emp This information is being furnish	bloyee's FEDERAL Tax Return. ed to the Internal Revenue Service.						

		RECT	ED (if checked)				
PAYER'S name, street address, city				OM	B No. 1545-0115		
University of Maryland P O Box 1259 College Park, MD 20741-1	259	\$	Royalties		2011	I	Miscellaneous Income
		\$		For	m 1099-MISC		
		3	Other income	4	Federal income tax v	withheld	Сору В
		\$		\$	57.00		For Recipient
PAYER'S federal identification	RECIPIENT'S identification	5	Fishing boat proceeds	6	Medical and health care	payments	
29-1XXXXXX	331-XX-XXXX	\$		\$			
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in dividends or interest	n lieu of	This is important tax
James Stetson		\$	1500.00	\$			information and is being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.) 798 Park Drive		9	Payer made direct sales of \$5,000 or more of consumer products to a buyer	10	Crop insurance pro	oceeds	required to file a return, a negligence penalty or other
			(recipient) for resale ►	\$			sanction may be
City, state, and ZIP code Your City, Your State and	l Zin Codo	11		12			imposed on you if this income is
Account number (see instructions)		13	Excess golden parachute payments	14	Gross proceeds pa an attorney	aid to	taxable and the IRS determines that it has not been reported.
	1	\$		\$			
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state	e no.	18 State income
\$	\$	\$					\$\$
Form 1099-MISC	1 7	p for y	our records)	De	epartment of the Tre	easury -	Internal Revenue Service

	a Employee's social security number 331-XX-XXXX	OMB No. 1545	0008	Safe, accurate, FAST! Use		e IRS website at rs.gov/efile
b Employer identification number (El	N)	- I	1 Wag	ges, tips, other compensation	2 Federal income	tax withheld
27-4XXXXXX			\$6,9	00.00	\$600.00	
c Employer's name, address, and ZI	P code	•	<b>3</b> So	cial security wages	4 Social security t	ax withheld
Michelin Clothing Store			\$6.9	900.00	\$289.80	
6717 Grover Drive		-		dicare wages and tips	6 Medicare tax wi	thheld
Fairview, KY 42221			\$6.9	900.00	\$100.05	
		-	7 So	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	<b>12a</b> See instruction	s for box 12
Dora Stetson		-	13 Stat	utory Retirement Third-party loyee <u>plan</u> sick pay	12b	
798 Park Drive	_				C o d e	
Your City, State and Zip Code	3		14 Oth	er	12c	
					<b>12d</b>	
f Employee's address and ZIP code					e	
15 State Employer's state ID number	er 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS   67-9854321	\$6,900.00	\$295.00				
orm <b>W-2</b> Wage and Statement	Tax			Department of	of the Treasury—Interna	I Revenue Servic
Copy B – To Be Filed With Empl						

Form	13614-C
(Rev.	XX-XXXX

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

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

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

You will need your:

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

# Part I. Your Personal Information

Part I. Your Personal Inform	ation								
1. Your First Name	М	. I.	Last Name					u <u>a U</u> .S. (	Citizen?
Ronald		С	Woods					No No	
2. Spouse's First Name	M	. I.	Last Name			l:	•		. Citizen?
Patricia		A	Woods			[	Yes	× No	
3. Mailing Address	A	.pt#	City			State		Code	
7491 May Lyn Way			Your C	ty		YS	You	r Zip Cod	е
4. Contact Information Phone: 717-555-XXXX	Cell Phone:			E-mail:	None				
5. Your Date of Birth	6. Your Job	Title		Are you:	7. Lega	ally Blind	k	Yes	s 🗵 No
05/07/1981	Military			8. Totally	and Permar	ently D	isable	d 🗌 Yes	s 🗙 No
9. Spouse's Date of Birth	10. Spouse's	s Job	Title	Is Spouse:	11. Lega	Illy Blind	ł	Yes	s 🗵 No
12/15/1981	Homemaker			12. Totally	and Permar	ently Di	isableo	d 🗌 Yes	s 🗵 No
13. Can anyone claim you or yo	ur spouse on	their	tax return?	Yes 🗙	No 🗌 Unsu	ire			
Part II. Marital Status and	Househol	d Inf	formation						
Married: Did you live with     Divorced or Legally Sepa     Widowed: Year of spous	arated: Date o								
2. List names below of everyon lived outside of your home th	e who lived in								
list on page 3.									
Name (first, last) Do not enter your name or spouse's name below.	Date of Birt (mm/dd/yy)		elationship to you (e.g. daughter, son, mother, sister, none)	of months lived in your home in 2011	US Citizen o resident of th US, Canada Mexico in 20 (yes/no)	ie Sta or as 11 12/3 (S	arital atus s of 31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	_	(C)	(d)	(e)		(f)	(g)	(h)
Charles Woods	03/15/07	,	Son	12	Yes	Sir	ngle	Yes	Yes
Volunteers assisting wit	th preparing		ır return are	trained to	provide h	iah au	ality s	service a	and

uphold the highest ethical standards.

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

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

Catalog Number 52121E

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

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes       No       Unsure         X       1.       Vages or Salary? (Form W-2)         X       2.       Tip Income?         X       3.       Scholarships? (Forms W-2, 1098-T)         X       4.       Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<ul> <li>Image: Solution of the state/local income taxes? (Form 1099-G)</li> <li>S. Refund of state/local income taxes? (Form 1099-G)</li> <li>A limony Income?</li> <li>S. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)</li> <li>S. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)</li> </ul>
<ul> <li>New Yorking State State</li></ul>
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes       No       Unsure         Image: Solution of the state of the sta
<ul> <li>X</li> <li>A. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> <li>X</li> <li>5. Medical expenses (including health insurance premiums)?</li> <li>X</li> <li>6. Home mortgage interest? (Form 1098)</li> <li>X</li> <li>7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</li> <li>X</li> <li>8. Charitable contributions?</li> <li>Y</li> <li>9. Child/dependent care expenses, such as day-care?</li> </ul>
Part V. Life Events – In 2011 Did you (or your spouse):
Yes       No       Unsure         Image: Second Secon
<ul> <li>X 3. Buy, sell or have a foreclosure of your home?</li> <li>X 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?</li> <li>X 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?</li> <li>X 6. Live in an area that was affected by a natural disaster? If yes, where?</li> </ul>
<ul> <li>X</li> <li>7. Receive the First Time Homebuyers Credit in 2008?</li> <li>X</li> <li>8. Pay any student loan interest? (Form 1098-E)</li> <li>Y</li> <li>9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?</li> <li>X</li> <li>10. Attend school as a full time student? (Form 1098-T)</li> <li>X</li> <li>11. Adopt a child?</li> </ul>
Image: Second state of the second s
Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund X You X Spouse
Catalog Number 52121E Form <b>13614-C</b> (Rev. xx-xxxx) 2

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home?	Swedish
---	---------

Are you or a member of your household considered disabled?  $\Box$  Yes imes No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return
  means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds
  are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and
  earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to split your refund between accounts'	? 🗌 Yes 🗶 No
If you have a balance due, would you like to make a payment directly from your bank account?	🗌 Yes 🗶 No

Additional comments:

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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

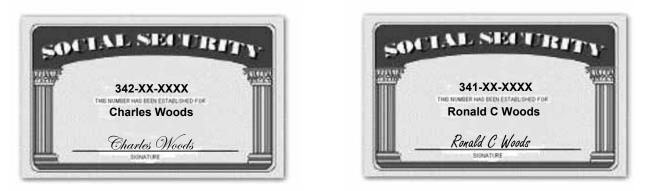
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler,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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX) 3

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

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retui complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is justions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". leted by Certified Volunteer only if persons are listed	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	stion 2	1. Sections A & B of this form are
<u>Check if perso</u>	ns are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
🗌 Yes 🗌 No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. Personal and Dependency Exemptions are entered correctly on the return.
🗌 Yes 🗌 No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ul> <li>Did the taxpayer? provide more than half the support</li> </ul>	8. Standard, Additional or Itemized Deductions are correct.
N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All credits are correctly reported.
		10. Withholding shown on Forms W-2, 1099 and <b>Estimated Tax</b> <b>Payments</b> are correctly reported.
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
<u>Reminders</u>		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
Use Publicatio	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
	504045	From 42044 O (D
Catalog Number	JZ IZ IE	Form <b>13614-C</b> (Rev. xx-xxxx) 4



# Interview Notes - Woods

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

- Ronald returned to his home base in the United States this past year. He brought his wife Patricia, who is a Swiss citizen, and their son Charles, who was born abroad. He met and married Patricia while he was stationed in Europe.
- Ronald asked if he could file a joint return with Patricia. They provided a copy of her letter from the IRS which indicated her individual tax identification number was 9XX-70-XXXX.
- Their only income was his military salary. They do not have any deductions.
- They do not need a state return prepared for them. He did not itemize deductions last year. If there is a refund, it is to be mailed to their home. Both Ronald and Patricia wish to contribute to the Presidential Election Fund.

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

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

	a Employee's social security number 341-XX-XXXX	Safe, accurate, FAST! Use		e IRS website at rs.gov/efile	
<b>b</b> Employer identification number (	EIN)	1 V	lages, tips, other compensation	2 Federal income	tax withheld
27-5XXXXXX		\$2	7,132.50	\$2,539.47	
c Employer's name, address, and	ZIP code	3 3	ocial security wages	4 Social security t	ax withheld
		\$2	8.332.50	\$1,189.97	
DFAS		5 M	ledicare wages and tips	6 Medicare tax wi	thheld
P.O. Box 8889		\$2	28,332.50	\$410.82	
Indianapolis, IN 46249-24	410		Social security tips	8 Allocated tips	
d Control number		9		10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff. 11	Ionqualified plans	12a See instruction	s for box 12
				D \$1,20	0.00
Ronald Woods		13 S	tatutory Retirement Third-part mployee plan sick pay	<sup>y</sup> 12b	
749 Oak Drive	1			o d e	
Your City, State and ZIP Co	de	<b>14</b> C	ther	12c	
				o d e	
				12d	
				o d e	
f Employee's address and ZIP cod	le				
15 State Employer's state ID num	ber <b>16</b> State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS 54-6798321	\$27,132.50	\$1,439.87			
wage an Statemer	d Tax –	2011	Department	of the Treasury-Interna	Revenue Service
orm Statemen					
Copy B—To Be Filed With Emp	ployee's FEDERAL Tax Return.				

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

Form <b>13614-C</b> (Rev. XX-XXXX)	Inta			ne Treasury – Inter w & Qual			et		OMB # 15	45-1964
Section A. You should complete Pages 1-3 Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.										
You will need you Tax information Social security Proof of Identity	such as For cards or ITIN	letters for yo	ou and	all persons or						
Part I. Your Pers	sonal Inforr	nation								
1. Your First Nan Samuel	ne		M. I. L	Last Name Brooks				Are yo ⊠Yes	u a U.S. ( s 🗌 No	Citizen?
2. Spouse's First	Name		M. I.	Last Name			1	s spol	use a U.S	. Citizen?
Leslee			М	Brooks				] Yes	s 🗙 No	
3. Mailing Addres 123 First Street	SS		Apt#	City Your Ci	tv		State YS		Code Ir Zip Coc	
4. Contact Inform Phone: 816-55		Cell Phon	e: 816	6-541-XXXX	E-mail:			1.00		<u>.                                    </u>
5. Your Date of E	-	6. Your J			Are you:	7. Legally	V Blin	-		s 🗙 No
02/04/1971		Military			-	and Permaner	A			s 🛛 No
9. Spouse's Date	e of Birth	10. Spouse	e's Job	o Title	Is Spouse:					s 🗵 No
02/11/1972		Electrical				and Permaner				s 🛛 No
13. Can anyone c	laim you or yo	•	- 1		🗌 Yes 🗵	No 🗌 Unsure	;			
Part II. Marital	Status and	d Househ	old In	formation						
Divorced o	id you live wit	th your spou parated: Date		ing any part of al decree or se					No	
2. List names bel lived outside or list on page 3.	ow of everyoi f your home t	ne who lived hat you supp	in you ported	ur home in 201 during 2011. I	1 (other than f additional	n you or spous space is neede	e). Als ed ple	so list ase cł	anyone v neck here	vho e 🗌 and
Name (fi Do not enter y spouse's na	your name or ime below.	Date of f (mm/dd		Relationship to you (e.g. daughter, son, mother, sister, none)	of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	St a: 12/3 (S	arital atus s of 31/11 S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a	)	(b)		(c)	(d)	(e)		(f)	(g)	(h)
Rilea E Brooks		01/05/	05	Daughter	12	Yes	Sir	ngle	Yes	Yes
Jacob T Brooks		09/12/	03	Son	12	Yes	Sir	ngle	Yes	Yes
Kira C Brooks		12/12/	99	Daughter	12	Yes	Sir	ngle	Yes	Yes
<ul> <li>Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.</li> <li>To report unethical behavior to IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205.</li> <li>To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov</li> </ul>										
				-800-829-195						

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx) 1

Section A	. Pleas	e complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III.	Incom	e – In 2011, did you (or your spouse) receive:
Yes No L	<u>Unsure</u>	
×	_	Wages or Salary? (Form W-2)
		Tip Income?
	$\equiv$	Scholarships? (Forms W-2, 1098-T)
	4.	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT,
	— <u>-</u>	1099-DIV)
		Refund of state/local income taxes? (Form 1099-G)
		Alimony Income?
		Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
	L 8.	Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)?
		(Forms 1099-S, 1099-B)
	_	Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
		Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) Unemployment Compensation? (Form 1099-G)
		Social Security or Railroad Retirement Benefits? (Form SSA-1099)
	$\equiv$	Income (or loss) from Rental Property?
	_	Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify:
	L 14.	(Forms W-2 G, 1099-MISC)
Dart IV	Evnor	
	-	nses – In 2011 Did you (or your spouse) pay:
Yes No L		Alimony: If yes, do you have the recipient's SSN? Yes No
		Contributions to a retirement account? I IRA Roth IRA 401K X Other
		Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?
	J.	(Form 1098-T)
	□ 4	Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
	_	Medical expenses (including health insurance premiums)?
	_	Home mortgage interest? (Form 1098)
		Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
$\mathbf{X}$	_	Charitable contributions?
		Child/dependent care expenses, such as day-care?
Part V	l ife Fi	vents – In 2011 Did you (or your spouse):
Yes No L		
		Have a Health Savinge Account? (Form 5409 SA)
		Have a Health Savings Account? (Form 5498-SA) Have debt from a mortgage or credit card canceled/forgiven by a commercial lender?
	∠.	(Forms 1099-C, 1099-A)
	□ 3	Buy, sell or have a foreclosure of your home?
		Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	_	Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
	_	Live in an area that was affected by a natural disaster? If yes, where?
		Receive the First Time Homebuyers Credit in 2008?
	_	Pay any student loan interest? (Form 1098-E)
	_	Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?
	_	Attend school as a full time student? (Form 1098-T)
	_	Adopt a child?
	_	File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?
		ction Campaign Fund: (If you check a box, your tax or refund will not change.)
		, or your spouse if filing jointly, want \$3 to go to this fund 🗵 You 🗵 Spouse
Catalog N	lumber	52121E Form <b>13614-C</b> (Rev. xx-xxxx)

### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home	? Swedish
--	-----------

Are you or a member of your household considered disabled? 🗌 Yes 🔀 No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return
  means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds
  are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and
  earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗙 Yes 🗌 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to split your refund between accounts?	🗌 Yes 🔀 No

If you have a balance due, would you like to make a payment directly from your bank account?

Additional comments:	

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

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

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

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

X Yes No

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

Catalog Number 52121E

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



# Interview Notes — Brooks

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

- The Brooks have been married for fifteen years. Samuel Brooks is a teacher presently serving in Iraq.
   Leslee completed some continuing professional education (CPE) requirements for her job during the year.
- The Brooks do not need a state return prepared for them. They did not itemize deductions last year. If
  there is a refund, they would like direct deposit into their checking account. If there is a balance due they
  would like direct debit from their checking account. Samuel and Leslee would both like to contribute to the
  Presidential Election Fund.

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

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

Samuel L. and Leslee M. Brooks 123 First Street Your City, State, and Zip Code		 	1234 15-000000000
PAY TO THE ORDER OF		\$	
Military Credit Union Anytown, USA			DOLLARS
For  :062005690  :00578965542	1234		

# Line 7—Brooks

Г

Mrs. Brooks brought all of their W-2's.

	a Employee's social security number 311-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use		e IRS website at s.gov/efile		
<b>b</b> Employer identification number	(EIN)	-	1 Wa	ges, tips, other compensation	2 Federal income tax withheld			
30-5XXXXXX			\$14	,672.00	\$300.00			
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages	4 Social security tax withheld			
			\$14	,672.00	\$616.22			
Mount Asbury School of Technology				dicare wages and tips	6 Medicare tax wi	thheld		
628 Park Avenue			\$14	,672.00	\$212.74			
Fairview, KY 42221			7 So	cial security tips	8 Allocated tips			
d Control number			9		10 Dependent care	benefits		
e Employee's first name and initia	Last name	Suff.	11 No	nqualified plans	12a See instruction	s for box 12		
Samuel Brooks			13 Stat	utory Retirement Third-party loyee <u>plan</u> sick pay	12b			
954 Sproul Way								
Your City, State and ZIP Co	de		14 Oth	er	12c			
					12d			
f Employee's address and ZIP cod	le				o d e			
15 State Employer's state ID nun	nber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
YS 21-3456789	\$14,672.00	\$889.00						
orm <b>W-2</b> Wage an Stateme	d Tax – nt C	2011	1	Department c	of the Treasury-Interna	Revenue Servic		
	ployee's FEDERAL Tax Return.		-					

	ee's social security number	OMB No. 1545		Safe, accurate, FAST! Use	≁file	Visit th www.ii	e IRS website at rs.gov/efile	
<b>b</b> Employer identification number (EIN)			1 Wa	ges, tips, other compensatior	2 Fede	2 Federal income tax withheld		
27-5XXXXXX				00	\$0.0	0		
c Employer's name, address, and ZIP code				cial security wages	4 Soci	4 Social security tax withheld		
		,239.54	<b>+</b> · •	\$766.06				
DFAS				dicare wages and tips	6 Med	licare tax wi	thheld	
P.O. Box 8889				,239.54	\$264			
Indianapolis, IN 46249-2410			7 Soc	cial security tips	8 Allo	cated tips		
d Control number			9		10 Dep	endent care	benefits	
e Employee's first name and initial Last na	me	Suff.	11 No	nqualified plans	12a See	instruction	s for box 12 39.54	
Samuel Brooks			13 State emp					
954 Sproul Way								
Your City, State and ZIP Code			14 Other 12c					
					o d e			
					12d			
					o d e			
f Employee's address and ZIP code								
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality name	
Form <b>W-2</b> Wage and Tax Statement	-	2011	I	Department	of the Treasu	ıry—Interna	Revenue Service	
Copy B-To Be Filed With Employee's F								

This information is being furnished to the Internal Revenue Service.

	a Employee's social security number 311-XX-XXXX	OMB No. 1545	5-0008	Safe, accurate, FAST! Use		e IRS website at rs.gov/efile
<b>b</b> Employer identification number (	EIN)		1 Wages, tips, other compensation 2 Federal income ta			tax withheld
27-5XXXXXX			\$1,783.95 \$0.00			
c Employer's name, address, and	ZIP code		3 Social security wages 4 Social security			ax withheld
			\$1,783.95 \$74.93			
DFAS				dicare wages and tips	6 Medicare tax wi	thheld
P.O. Box 8889			\$1,	783.95	\$25.87	
Indianapolis, IN 46249-24	410		7 So	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	<b>12a</b> See instruction	s for box 12
Samuel Brooks			13 Stat	utory Retirement Third-party loyee plan sick pay	120	
954 Sproul Way						
Your City, State and ZIP Co	de		<b>14</b> Other <b>12c</b>			
					C o d	
					12d	
					O O O	
f Employee's address and ZIP cod	e					
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam
YS   13-5467982	\$1,783.95	\$96.33				
<sup>1</sup>		-				
Form <b>W-2</b> Wage an Statemen	d Tax	2011	•	Department o	of the Treasury—Interna	I Revenue Servic
orm WW-L Statemer	nt L	╴╙╜╜┚	J			

This information is being furnished to the Internal Revenue Service.

	a Employee's social security number 312-XX-XXXX	OMB No. 1545	-0008	Safe, accurate, FAST! Use	≁ file		e IRS website at rs.gov/efile
<b>b</b> Employer identification number	(EIN)		1 Wa	ges, tips, other compensation	2 Federal income tax withheld		
30-6XXXXXX			\$23	,276.89	\$2,327.69		
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages	4 Social security tax withheld		
			\$25	,796.54	\$1,083.45		
Chem-Tech Inc	5 Me	edicare wages and tips	6 Medic	care tax w	ithheld		
1 Boardwalk Way				5,796.54	\$374	.05	
Fairview, KY 42221			7 So	cial security tips	8 Alloca	ated tips	
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Last name			<b>11</b> No	nqualified plans	12a     See instructions for box 12 <sup>0</sup> / <sub>2</sub> D      \$2,519.65		
Leslee Brooks 954 Sproul Way			13 Stat	Iutory Retirement Third-party plan sick pay	e		
Your City, State and ZIP Co	ode		14 Other		12c		
					• 12d	I	
f Employee's address and ZIP co	de				d		
15 State Employer's state ID nur	nber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality nam
YS   79-2356481	\$23,276.89	\$2,103.45					
W-2 Wage and Stateme	nd Tax	2011	•	Department o	of the Treasur	y—Interna	l Revenue Servic
	ployee's FEDERAL Tax Return.						

	a Employee's social security number 312-XX-XXXX	OMB No. 1545	6-0008	Safe, accurate, FAST! Use	≁ file		e IRS website at rs.gov/efile
<b>b</b> Employer identification number (	EIN)		1 Wa	ges, tips, other compensation	2 Fede	eral income	tax withheld
11-3XXXXXX			\$3,6	352.50	\$913	5.13	
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages	4 Soci	al security t	ax withheld
			\$3.0	652.50	\$153	3.41	
DFAS ROME			5 Me	dicare wages and tips	6 Med	icare tax wi	thheld
ATTN: MIL PCS TRAVE	L		\$3,	652.50	\$52.	96	
325 BROOKS ROAD			7 So	cial security tips	8 Alloc	ated tips	
ROME. NY 13441-4527							
d Control number			9		10 Dep	endent care	benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a See	instruction	s for box 12
					i P	\$546.8	33
Samuel L Brooks			13 Stat	utory Retirement Third-party loyee plan sick pay	12b		
954 Sproul Way					o d		
Your City, State and ZIP Co	de		14 Oth	er	12c		
					o d e		
					12d		
					o d e		
f Employee's address and ZIP cod	le						
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ie tax	18 Local wages, tips, etc.	19 Local ind	come tax	20 Locality name
YS 33-4567910	\$3,652.50	\$0.00					
Form <b>W-2</b> Wage an Stateme	d Tax –	נרחי	•	Department of	of the Treasu	ry-Interna	Revenue Service
	_						
	ployee's FEDERAL Tax Return. ed to the Internal Revenue Service.						

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

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

#### Line 17—Rental Real Estate

When the Brooks moved to Samuel's first duty station, they could not sell their home. They asked a realtor friend to find a renter for them. It was available for rent July 1, 2011. They had records to show the income and expenses related to the rental property. They actively participated in their rental property.

It was rented on August 1, for \$700 per month. They collected \$3,500 in rent for 2011. Their rental expenses included \$135 to their friend for finding a renter and \$235 for yard maintenance and some small repairs. They paid \$400 per year for property insurance. They received Form 1098, *Mortgage Interest Statement,* from Oak Grove National Bank. The bank reported that they had paid \$5,815 in mortgage interest and \$1,380 in property taxes on their home, which was located in Maple Way, Your State.

Their friend computed this year's depreciation for them, which would be \$1,400. (This is calculated on an \$84,000 basis for depreciation, 27 and one-half-year recovery period, mid-month convention, and straight-line method. The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000] which is not depreciable.)

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

#### Adjustments

#### Line 24—Reservist Business Expenses Adjustment

During the first five months of 2011 Samuel, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. Leslee stated that he drove his car to the drill location each month. He also spent two nights each drill period at the local motel. The motel receipts indicated he paid \$73 per night. His record of meal expenses showed that he spent a total of \$338 for the five-month period. His expenses were not reimbursed. (These amounts are equal to the federal per diem amounts.)

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

#### Line 26—Moving Expenses Adjustment

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

His other travel and lodging expenses that were not reimbursed were: mileage of 1,000 miles, moving of household pets of \$250.00 and an additional room at the hotel of \$473 due to occupancy limits.

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

#### **Itemized Deductions**

#### Line 40—Itemized Deductions

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

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

#### Credits

#### Line 49—Education Credits

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

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

#### Line 50—Retirement Savings Contributions Credit

The Brooks do not qualify for Retirement Savings Contribution Credit

#### Line 64a—Earned Income Credit

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

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

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

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

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

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

(Rev. XX-XXXX)	Inta			ne Treasury – Inte w & Qua			et		OMB # 154	45-1964	
Section A. You s Thank you for allo please provide c ask your preparer	wing us to pre omplete and a	pare your t	ax retu								
You will need you Tax information Social security Proof of Identit	n such as For cards or ITIN	letters for y	ou and	l all persons o			).				
Part I. Your Per	rsonal Inform	nation									
1. Your First Na	me		M. I.	Last Name					u a U.S. C ;           No	Citizen?	
Devonshire 2. Spouse's Firs	t Name		X M. I.	Vincennes Last Name					use a U.S.	Citizen?	
Audrina	· · · · · · · · · · · · · · · · · · ·									Onizon	
3. Mailing Addre 4822 Beech Drive			Apt#						Zip Code Your Zip Code		
4. Contact Inform Phone: 707-55		Cell Pho	ne: 707	7-558-XXXX	E-mail:	None					
5. Your Date of I	Birth	6. Your	Job Title	e	Are you:	7. Lega				X No	
07/17/1971	a of Distle	Military         8. Totally and Permanently I						X No			
<ol> <li>Spouse's Date</li> <li>03/18/1979</li> </ol>	e of Birth	10. Spous Advertisir		o htie	Is Spouse:	11. Lega and Perman				🗙 No 🔀 No	
13. Can anyone c	laim vou or vo		•	r tax return?				Bioabio			
Part II. Marital		· · ·									
Single	Did you live wit	h your spor	use dur	ing any part o	f the last six	months of 20	112	X Yes			
Divorced Widowed:	or Legally Sep Year of spous	se's death:			eparate mair	ntenance agr	eeme	nt:			
Divorced of	Year of spous low of everyor of your home th	se's death: ne who live	d in you	ur home in 201	eparate mair	ntenance agr	eeme use). A	nt:	anyone w		
<ul> <li>Divorced of Widowed:</li> <li>2. List names be lived outside of </li> </ul>	Vear of spous low of everyor of your home th irst, last) your name or	se's death: ne who live	d in you ported Birth   F	ur home in 201	eparate mair 1 (other than If additional	ntenance agr	use). A ded p r   1 e or 1   1	nt:	anyone w	eceived less than \$3700 income in 2011 (yes/no)	
<ul> <li>Divorced a</li> <li>Widowed:</li> <li>2. List names be lived outside c</li> <li>list on page 3.</li> <li>Name (fi Do not enter spouse's name</li> </ul>	Vear of spous low of everyor of your home th irst, last) your name or	se's death: ne who lived nat you sup   Date of	d in you ported Birth   F	ur home in 201 during 2011. Relationship to you (e.g. daughter, son, mother,	eparate mair	n you or spou space is nee US Citizen o resident of th US, Canada a Mexico in 201	use). A ded p r   1 e or 1   1	nt: Also list lease ch Marital Status as of 2/31/11	anyone w neck here Full- time student in 2011	eceived less than \$3700 income	
<ul> <li>Divorced a</li> <li>Widowed:</li> <li>2. List names be lived outside c</li> <li>list on page 3.</li> <li>Name (fi Do not enter spouse's name</li> </ul>	Vear of spous low of everyor of your home th irst, last) your name or ame below.	se's death: ne who lived nat you sup Date of (mm/do	d in you ported Birth   F	ur home in 201 during 2011. Relationship to you (e.g. daughter, son, mother, sister, none)	I (other than If additional Number of months lived in your home in 2011	n you or spou space is nee US Citizen o resident of th US, Canada a Mexico in 201 (yes/no)	use). A ded p r   1 e or 1   1	Also list lease ch Marital Status as of 2/31/11 (S/M)	anyone w neck here time student in 2011 (yes/no)	eceived less than \$3700 income in 2011 (yes/no)	
<ul> <li>Divorced a</li> <li>Widowed:</li> <li>2. List names be lived outside c</li> <li>list on page 3.</li> <li>Name (fi Do not enter spouse's name</li> </ul>	Vear of spous low of everyor of your home th irst, last) your name or ame below.	se's death: ne who lived nat you sup Date of (mm/do	d in you ported Birth   F	ur home in 201 during 2011. Relationship to you (e.g. daughter, son, mother, sister, none)	I (other than If additional Number of months lived in your home in 2011	n you or spou space is nee US Citizen o resident of th US, Canada a Mexico in 201 (yes/no)	use). A ded p r   1 e or 1   1	Also list lease ch Marital Status as of 2/31/11 (S/M)	anyone w neck here time student in 2011 (yes/no)	eceived less than \$3700 income in 2011 (yes/no)	
<ul> <li>Divorced a</li> <li>Widowed:</li> <li>2. List names be lived outside c</li> <li>list on page 3.</li> <li>Name (fi Do not enter spouse's name</li> </ul>	Vear of spous low of everyor of your home th irst, last) your name or ame below.	se's death: ne who lived nat you sup Date of (mm/do	d in you ported Birth   F	ur home in 201 during 2011. Relationship to you (e.g. daughter, son, mother, sister, none)	I (other than If additional Number of months lived in your home in 2011	n you or spou space is nee US Citizen o resident of th US, Canada a Mexico in 201 (yes/no)	use). A ded p r   1 e or 1   1	Also list lease ch Marital Status as of 2/31/11 (S/M)	anyone w neck here time student in 2011 (yes/no)	eceived less than \$3700 income in 2011 (yes/no)	
<ul> <li>Divorced a</li> <li>Widowed:</li> <li>2. List names be lived outside c</li> <li>list on page 3.</li> <li>Name (fi Do not enter spouse's name</li> </ul>	Vear of spous low of everyor of your home th irst, last) your name or ame below.	se's death: ne who lived nat you sup Date of (mm/do	d in you ported Birth   F	ur home in 201 during 2011. Relationship to you (e.g. daughter, son, mother, sister, none)	I (other than If additional Number of months lived in your home in 2011	n you or spou space is nee US Citizen o resident of th US, Canada a Mexico in 201 (yes/no)	use). A ded p r   1 e or 1   1	Also list lease ch Marital Status as of 2/31/11 (S/M)	anyone w neck here time student in 2011 (yes/no)	eceived less than \$3700 income in 2011 (yes/no)	
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Divorced a     Widowed:     Widowed:     Widowed:     Widowed:     Iist names be     lived outside o     list on page 3.     Name (fi     Do not enter     spouse's na     (a     (a)     (a)     (b)     (b)     (c)	A Year of spous low of everyor of your home the irst, last) your name or ame below.	se's death: ne who lived hat you sup Date of (mm/de (b) (b) th prepari upho	Birth F d'yy)	ur home in 201 during 2011. Relationship to you (e.g. daughter, son, mother, sister, none) (c) ur return are highest eth	eparate main	Nyou or spou space is nee US Citizen o resident of th US, Canada o Mexico in 201 (yes/no) (e) (e) provide hi ards.	use). <i>A</i> ded p r       ded p r     1 1 1 1 1	nt: Also list lease ch Status as of 2/31/11 (S/M) (f) (f) uality s	anyone w heck here student in 2011 (yes/no) (g) (g) service a	and Received less than \$3700 income in 2011 (yes/no) (h)	
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<ul> <li>Divorced a</li> <li>Widowed:</li> <li>Ust names be lived outside of list on page 3. Name (fi Do not enter spouse's national spouse's na</li></ul>	A Year of spous low of everyor of your home the irst, last) your name or ame below. a) assisting wi ethical behav check the s	th prepari upho ior to IRS, tatus of y	d in you ported Birth F d/yy)	ur home in 207 during 2011. Relationship to you (e.g. daughter, son, mother, sister, none) (c) ur return are highest eth us at <u>wi.vol</u>	eparate mair	Different content of the second content of t	use). <i>I</i> ded p r e or 1 1 1 igh q I free ?" on	Also list lease ch Status as of 2/31/11 (S/M) (f) uality s a 1-877	anyone w heck here student in 2011 (yes/no) (g) (g) service a -330-120	and Received less than \$3700 income in 2011 (yes/no) (h)	

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

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

Additional Information and Questions related to the preparation of your retu	Irn
Many free tax preparation sites operate by receiving grant money. The data from the following que be used by this site to apply for these grants. Your answers will be used only for statistical purpose	stions may ses.
Other than English what language is spoken in the home? <u>German</u>	
Are you or a member of your household considered disabled? 🗌 Yes 🗵 No	
If you are due a refund or have a balance due:	
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-fil means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few</li> </ul>	
<ul> <li>Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Sav are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples o earn interest for up to 30 years.</li> </ul>	/ings bonds If \$50 and
If you are due a refund, would you like a direct deposit?	Yes 🗙 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	Yes 🗙 No
If you are due a refund, would you like information on how to split your refund between accounts? $\Box$	Yes 🗙 No
If you have a balance due, would you like to make a payment directly from your bank account?	Yes 🗙 No
Additional comments:	
STOP HERE!	
Thank you for completing this form. Please give this form to the certified volunteer prenarer for use in preparing your return	

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

#### Paperwork Reduction Act Notice

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

Catalog Number 52121E

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

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retui complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". <b>Ieted by Certified Volunteer only if persons are listed</b>	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
Check if perso	ons are listed in Part II Question 2	complete.
🗌 Yes 🗌 No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
🗌 Yes 🗌 No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
🗌 Yes 🗌 No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer? provide more than half the support</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms</li> <li>W-2, 1099 and Estimated Tax</li> <li>Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
Use Publicatio	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)

4





#### Interview Notes – Vincennes

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

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

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

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

	a Employee's social security number	1	6	afe, accurate,	Vioit th	e IRS website at
	421-XX-XXXX	OMB No. 1545	-	AST! Use		s.gov/efile
b Employer identification number (	EIN)		1 Wages	s, tips, other compensation	2 Federal income	tax withheld
27-5XXXXX			\$37,3	02.45	\$6,139.51	
c Employer's name, address, and	ZIP code		3 Socia	I security wages	4 Social security to	ax withheld
DFAS			\$37.3	802.45	\$1,566.70	
P O Box 8889				care wages and tips	6 Medicare tax wit	thheld
Indianapolis, IN 46249			\$37 3	302.45	\$540.89	
				I security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	11 Nonq	ualified plans	12a See instructions	s for box 12
Devonshire X Vincennes			13 Statuto employ	ee <u>plan</u> sick pay	• 12b	
781 Asbury Avenue				$\boxtimes$	C o d e	
Your City, State and ZIP Co	de		14 Other		12c	
					а 12d с	
f Employee's address and ZIP cod	le				o d e	
15 State Employer's state ID num	1	17 State incom	e tax 1	<b>18</b> Local wages, tips, etc.	19 Local income tax	20 Locality name
Form <b>W-2</b> Wage and Statemen	d Tax – nt C	2071	I	Department o	f the Treasury—Internal	Revenue Service
	ployee's FEDERAL Tax Return. ed to the Internal Revenue Service.					

Form <b>13614-C</b> (Rev. XX-XXXX)	Inta			e Treasury – Inte N & Qua		ervice iew Shee	t	OMB # 15	45-1964	
Section A. You s Thank you for allo please provide c ask your preparer.	wing us to pre omplete and	epare your ta	ax retui							
You will need you Tax information Social security Proof of Identit	n such as For cards or ITIN	letters for y	ou and	all persons or	n your tax re rnment issu	turn. ed picture ID).				
Part I. Your Per	sonal Inforr	nation								
1. Your First Nar	me		M. I.	Last Name			Are yo	u a U.S. (	Citizen?	
Норе			R	Lincoln			X Ye			
2. Spouse's Firs	t Name		M. I.	Last Name					. Citizen?	
Ashton			В	McCleary				s 🗵 No		
3. Mailing Addre			Apt#	City				Code		
523 Tenth Avenue				Your C	ity	Y	5 Γγοι	ir Zip Coc	le	
4. Contact Inform Phone: 213-55		Cell Phor	ne: 213	-546-XXXX	E-mail:	None				
5. Your Date of I	Birth	6. Your J	lob Title	9	Are you:	7. Legally	Blind	Yes	s 🗵 No	
07/21/1976		Nurse			r	and Permanent		d 🗌 Yes	s 🗙 No	
9. Spouse's Date	e of Birth	10. Spous	e's Job	Title	Is Spouse: 11. Legally Blind Yes X No					
12/23/1974		None			12. Totally	and Permanent	ly Disable	d 🗌 Yes	s 🗙 No	
13. Can anyone c	laim you or yo	our spouse o	on their	tax return?	Yes 🗙	No 🗌 Unsure				
Part II. Marital 1. As of Decemb		d Househ								
1. As of Decemb Single Married: Divorced of	per 31, 2011, v Did you live wit	d Househ vere you? th your spou parated: Dat	old In	formation	the last six	months of 2011		s 🗌 No		
<ol> <li>As of Decemb</li> <li>Single</li> <li>Married: Divorced of Widowed:</li> <li>List names be</li> </ol>	Did you live with or Legally Sep Year of spous low of everyor fyour home th	th your spou parated: Dat se's death: ne who lived	old In use dur e of fin d in you	formation ing any part of al decree or se	the last six eparate mair 1 (other that	months of 2011 ntenance agreer	nent: ). Also list	anyone v		
<ol> <li>As of Decemb</li> <li>Single</li> <li>Married: Divorced of Uvidowed:</li> <li>Uvidowed:</li> <li>List names be lived outside of list on page 3. Name (fi Do not enter spouse's name)</li> </ol>	Did you live wit or Legally Sep Year of spous low of everyor of your home the irst, last) your name or ame below.	th your spou oarated: Dat se's death: ne who lived hat you sup	old In use dur e of fin d in you ported Birth   R	ing any part of al decree or se in home in 201 during 2011. elationship to you (e.g. daughter, son, mother, sister, none)	the last six eparate main 1 (other that f additional Number of months lived in your home in 2011	months of 2011 ntenance agreer n you or spouse space is needed US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	nent: ). Also list d please c Marital Status as of 12/31/11 (S/M)	anyone v heck here Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)	
<ol> <li>As of Decemb</li> <li>Single</li> <li>Married: Divorced of Uvidowed:</li> <li>Uvidowed:</li> <li>List names be lived outside of list on page 3. Name (fi Do not enter spouse's name)</li> </ol>	Did you live wit or Legally Sep Year of spous low of everyor of your home th irst, last) your name or	th your spou barated: Dat se's death: ne who lived hat you sup	old In use dur e of fin d in you ported Birth   R	ing any part of al decree or se ur home in 201 during 2011. (e.g. daughter, son, mother,	the last six eparate main 1 (other than if additional Number of months lived in your home	months of 2011 Intenance agreer In you or spouse space is needed US Citizen or resident of the US, Canada or Mexico in 2011	nent: ). Also list d please cl Status as of 12/31/11	anyone v heck here Full- time student in 2011	Received less than \$3700 income in 2011	
<ol> <li>As of Decemb</li> <li>Single</li> <li>Married: Divorced of Uvidowed:</li> <li>Uvidowed:</li> <li>List names be lived outside of list on page 3. Name (fi Do not enter spouse's name)</li> </ol>	Did you live wit or Legally Sep Year of spous low of everyor of your home the irst, last) your name or ame below.	th your spou oarated: Dat se's death: ne who lived hat you sup	old In use dur e of fin d in you ported Birth   R	ing any part of al decree or se in home in 201 during 2011. elationship to you (e.g. daughter, son, mother, sister, none)	the last six eparate main 1 (other that f additional Number of months lived in your home in 2011	months of 2011 ntenance agreer n you or spouse space is needed US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	nent: ). Also list d please c Marital Status as of 12/31/11 (S/M)	anyone v heck here Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)	
<ol> <li>As of Decemb         Single         Single         Married: E         Divorced o         Widowed:         Uist names be         lived outside o         list on page 3.             Name (fi         Do not enter r             spouse's na             (a</li></ol>	Did you live withor Legally Sep Year of spouse low of everyour of your home the irst, last) your name or ame below.	th prepari	old In use dur e of fin d in you ported Birth	ing any part of al decree or second r home in 201 during 2011. elationship to you (e.g. daughter, son, mother, sister, none) (c)	the last six eparate main 1 (other than f additional Number of months lived in your home in 2011 (d) (d)	months of 2011 ntenance agreer n you or spouse space is needed US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no) (e)	nent: ). Also list d please cl Status as of 12/31/11 (S/M) (f)	anyone v heck here student in 2011 (yes/no) (g)	and Received less than \$3700 income in 2011 (yes/no) (h)	
<ol> <li>As of Decemb Single</li> <li>Married: Divorced of Widowed:</li> <li>List names be lived outside of list on page 3. Name (fi Do not enter spouse's na</li> <li>(a</li> </ol>	Did you live withor Legally Sep Year of spouse Iow of everyour of your home the irst, last) your name or ame below.	th prepari by the prepari th your spou barated: Dat bate of (mm/do (b) th prepari upho	old In use dur e of fin d in you ported Birth R (/yy) Birth R (/yy)	ing any part of al decree or sec in home in 201 during 2011. elationship to you (e.g. daughter, son, mother, sister, none) (c) ur return are highest eth	the last six eparate main 1 (other than f additional Number of months lived in your home in 2011 (d) (d)	months of 2011 ntenance agreer n you or spouse space is needed US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no) (e) (e)	nent: ). Also list d please cl Status as of 12/31/11 (S/M) (f) (f) (guality	anyone v heck here student in 2011 (yes/no) (g) service a	and Received less than \$3700 income in 2011 (yes/no) (h)	
<ul> <li>Single</li> <li>Married: D</li> <li>Divorced of</li> <li>Widowed:</li> <li>List names be lived outside of list on page 3. Name (find Do not enter spouse's national spouse's national</li></ul>	Did you live wit or Legally Sep Year of spour low of everyor of your home the irst, last) your name or ame below.	th your spou parated: Dat se's death: ne who lived hat you sup Date of (mm/do (b) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	old In use dur e of fin d in you ported d in you gotted advectory black black gotted g	ing any part of al decree or sec in home in 201 during 2011. I elationship to you (e.g. daughter, son, mother, sister, none) (c) (c) ur return are highest eth us at <u>wi.vol</u>	the last six eparate main 1 (other that f additional Number of months lived in your home in 2011 (d) (d) trained to ical stand tax@irs.go	months of 2011 Intenance agreer In you or spouse space is needed US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no) (e) (e) (e) (e) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	nent: ). Also list d please cl Status as of 12/31/11 (S/M) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	anyone v heck here student in 2011 (yes/no) (g) service a	and Received less than \$3700 income in 2011 (yes/no) (h)	

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

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

Form **13614-C** (Rev. xx-xxxx) 2

Additional Information and Questions related to the preparation of your return
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
Other than English what language is spoken in the home? <u>Irish</u>
Are you or a member of your household considered disabled? $\hfill \square$ Yes $\hfill X$ No
If you are due a refund or have a balance due:
<ul> <li>Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.</li> </ul>
• Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.
If you are due a refund, would you like a direct deposit?
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
If you are due a refund, would you like information on how to split your refund between accounts? 🗌 Yes 🗵 No
If you have a balance due, would you like to make a payment directly from your bank account?
Additional comments:
STOP HERE!
Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

#### Paperwork Reduction Act Notice

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Catalog Number 52121E

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

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". <b>Ieted by Certified Volunteer only if persons are listed</b>	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques		1. Sections A & B of this form are
Check if perso	ons are listed in Part II Question 2	complete.
Yes No	<ol> <li>Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?</li> </ol>	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
🗌 Yes 🗌 No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. <b>Personal</b> and <b>Dependency</b> <b>Exemptions</b> are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer? provide more than half the support</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All c <b>redits</b> are correctly reported.
		<ol> <li>Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</li> </ol>
🗌 Yes 🗌 No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
Reminders		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
Use Publicatio	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
		- 40011.0
Catalog Number	52121E	Form <b>13614-C</b> (Rev. xx-xxxx)

4



#### Interview Notes - Lincoln

While using Form 13614-C to complete the interview with the Lincoln's, the following information was utilized to complete the return.

- Hope, a U.S. citizen, moved to Ireland on May 30, 2011. Hope married Ashton, an Irish citizen and resident, in June 2011.
- They would like to file jointly this year. Ashton has no income and chooses to be treated as a U.S. resident for tax purposes in 2011.
- Ashton does not have a social security number and understands that he needs to obtain an Individual Taxpayer Identification Number (ITIN) in order to file an elective joint return with Hope. Ashton brought a completed Form W-7 with him.
- Hope worked in the United States for four months and received a Form W-2 from her employer.
- Hope also worked as a nurse at Fitzgerald General Hospital for the remainder of the year. The hospital address is 456 Elgin Road, Dublin 17, Ireland.
- The hospital gave Hope a document showing the following wages of \$18,543, and federal tax (equal to U.S. withholdings) of \$1,658 (converted into U.S. currency).
- Hope and her husband earned \$1,349 interest on a savings account in a Dublin bank. The foreign institution withheld \$78 in income tax to the Ireland taxing authority.
- Hope enrolled in a nursing course at a local college to improve her job skills while in the United States, and paid \$1,235.
- Hope did not itemize her deductions last year. They do not wish to contribute to the Presidential Election Fund.

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

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

d □ Dependent of U.S. citizer         e ☑ Spouse of U.S. citizer         f □ Nonresident alien study         g □ Dependent/spouse of         h □ Other (see instruction         Additional information         Name         (see instructions)         Name at birth if         different         Applicant's         mailing address         City         Foreign (non-U.S.) address         (if different from above)         (see instructions)         Birth       4 Date         information       12         Other       6a Cour         information       12         Other       6a Cour         information       12         Sign       Ge Name         Gity Name       6a Cour         Issue       6a Cour         Issue       6a Cour         Ge Name       City         Sign       Under p	ver identification nu if you have, or are elig, change your immigrati ible for the earned inco itting Form W-7. For it file a tax return v uired to get ITIN to clair g a U.S. tax return ased on days present i itzen/resident alien h/resident al	ible to get, a L ion status or yo ome credit. Read the inst with Form W In tax treaty bein in the United S Enter name and Hope R Linc archer filling a U ding a U.S. visa y country ►	is for federal J.S. social secu- our right to wol- tructions for <b>/-7 unless yo</b> nefit <b>States)</b> filing a U d SSN/ITIN of U <b>oin 431-XX-XX</b>	urity number (SSN). rk in the United State the box you chec ou meet one of th S. tax return S. citizen/resident alie XXX r claiming an exception and treaty artic	y. FOR es k. Caution: ne exception en (see instruction n				
Before you begin:         • Do not submit this form         • Getting an ITIN does not and does not make you elig         Reason you are submic, d, e, f, or g, you muss         a Ø Nonresident alien req         b Nonresident alien req         b Nonresident alien req         b Nonresident alien filin         c U.S. resident alien filin         c Ø Dependent of U.S. citizer         f Nonresident alien stud         g Dependent/spouse of         h Other (see instruction)         Name         Additional information         Additional information         Name at birth if         (if different from above)         (see instructions)         Birth       4 Date         information       12         Other       6a Cour         information       12         Sign       United         information       12         Other       6a Cour         information       12	if you have, or are elig change your immigrati ible for the earned inco- itting Form W-7. F the file a tax return v uired to get ITIN to clair g a U.S. tax return ased on days present i cizen/resident alien n/resident alien h/resident alien a nonresident alien hole s) ► for a and f: Enter treaty name	ible to get, a U on status or yo ome credit. Read the inst with Form W in the United S Enter name and Hope R Linc Hope R Linc ding a U.S. visa y country ►	J.S. social secu our right to wor tructions for <b>/-7 unless yo</b> nefit <b>States)</b> filing a U J SSN/ITIN of U <b>oln 431-XX-X</b> J.S. tax return of a	urity number (SSN). rk in the United State the box you chec ou meet one of th S. tax return S. citizen/resident alie XXX r claiming an exception and treaty artic	k. Caution: ne exception	If you check box b ns (see instructions)			
Do not submit this form is form information     Getting an ITIN does not and does not make you elig     Reason you are submit c, d, e, f, or g, you muss     a ☑ Nonresident alien req     b □ Nonresident alien filin     c □ U.S. resident alien (ba     d □ Dependent of U.S. citizer     f □ Nonresident alien stud     g □ Dependent/spouse of     h □ Other (see instructions)     Name at birth if     different	change your immigrati ible for the earned inco itting Form W-7. F it file a tax return v uired to get ITIN to clair g a U.S. tax return ased on days present i izen/resident alien n/resident alien h/resident alien a nonresident alien hole s) ► for a and f: Enter treaty name	on status or yo ome credit. Read the inst with Form W In tax treaty ber in the United S Enter name and Hope R Linc archer filing a U ding a U.S. visa y country ►	bur right to wor tructions for <b>/-7 unless yo</b> hefit <b>States)</b> filing a U d SSN/ITIN of U <b>oln 431-XX-XX</b> J.S. tax return of a	rk in the United State the box you chec ou meet one of th I.S. tax return .S. citizen/resident alie XXX r claiming an exceptio and treaty artic	k. Caution: ne exception en (see instruction	ns (see instructions)			
c, d, e, f, or g, you muss         a Ø Nonresident alien req         b Nonresident alien filin         c U.S. resident alien filin         c Dependent of U.S. citizer         f Nonresident alien stud         g Dependent/spouse of         h Other (see instruction         Additional information         Name         (see instructions)         Name at birth if         (see instructions)         Name at birth if         Applicant's         mailing address         City         Foreign (non-U.S.) address         (if different from above)         (see instructions)         Birth       4 Date         information       12         Other       6a Cour         United       6d Iden         Issue       6g Nam         Ge Have       1 Name         Sign       Under p	t file a tax return v uired to get ITIN to clair g a U.S. tax return ased on days present i izen/resident alien h/resident alien dent, professor, or resea a nonresident alien hold s) ►	with Form W m tax treaty ben in the United S Enter name and Hope R Linc archer filing a U ding a U.S. visa y country ►	/-7 unless yo nefit States) filing a U d SSN/ITIN of U oln 431-XX-XX J.S. tax return of a	S. tax return S. citizen/resident alie XXX r claiming an exception and treaty artic	ne exception en (see instructi n	ns (see instructions)			
f Nonresident alien stur g Dependent/spouse of h Other (see instruction Additional information Name (see instructions) Name at birth if different	dent, professor, or resea a nonresident alien hold s) ► for <b>a</b> and <b>f</b> : Enter treat name <b>n</b> name	archer filing a U ding a U.S. visa y country ►	I.S. tax return o a	r claiming an exception	n				
Additional information         Name (see instructions)       1a       First         Name at birth if different       1b       First         Applicant's mailing address       2       Street         Foreign (non- U.S.) address if different from above) see instructions)       3       Street         Birth information       4       Date       0         Other information       6a       Court Courter       6a         Other       6a       Court Courter       6a         Other       6a       Courter       6d         Information       12       6a       Courter         Other       6a       Courter       6d       Iden         Information       12       6a       Courter       6d       Iden         Sign       Under p       5g       Name       5d       Name	for <b>a</b> and <b>f</b> : Enter treaty name <b>n</b> name	y country ►		and treaty artic					
Name (see instructions)       1a First Ashto         Name at birth if different       1b First         Applicant's mailing address       2 Street         Applicant's mailing address       2 Street         Foreign (non- U.S.) address (if different from above) (see instructions)       3 Street         Birth information       4 Date         Other information       6a Cour United         Other information       6a Cour Usude         6f Ente Name       6g Name City         Sign       Under p accompa	name <b>n</b> name	l B	Middle name	,					
Name (see instructions)       Ashto         Name at birth if different       1b First         Applicant's mailing address       2 Street         Applicant's mailing address       2 Street         Foreign (non- U.S.) address (if different from above)       3 Street         Birth information       4 Date         Other information       6a Court         Other information       6a Court         Ge Have       Issued         6e Have       Issued         Sign       Under p accompa	n name	B	madie name		Last name				
Isee instructions)       1b       First         Name at birth if different .       1b       First         Applicant's mailing address       2       Street         Applicant's mailing address       2       Street         Foreign (non-U.S.) address (f different from above) (see instructions)       3       Street         Birth       4       Date       12         Other       6a       Couru       112         Other       6a       Couru       112         Other       6a       Couru       112         Other       6a       Couru       12         Other       6a       Couru       110         Information       12       6a       Couru         Ge Have       ☑       15       15         Sign       Ge Name City       10       10	name		Bradford		Accleary				
Applicant's mailing address 2 Stree mailing address 2 City  Foreign (non- U.S.) address (if different from above) 2 Dublir  Birth 4 Date  information 12  6a Cour  United  6d Iden  United  6d Iden  13  6a Cour  0  6f Ente  Nam  6g Nam  City  Sign  Under p  accompt			Middle name		Last name				
Foreign (non- U.S.) address (if different from above) (isee instructions) Birth information Other information Other information Ge Have Ge Have Gf Ente Nam Gg Nam City Under p accomp	et address, apartment n or town, state or provin	,		-					
Birth 4 Date Information 12 Ga Cour United 6d Iden 6d Iden 13 66 Have 12 66 Have 67 Ente Nam 69 Nam City Sign	et address, apartment n nny Lane or town, state or provin	ce, and country				e.			
Other     6a Court       information     6d Iden       6d Iden     1ssue       6e Have     1       6f Ente     Nam       6g Nam     City       Sign     Under pace	of birth (month / day / year)		irth	City and state or prov	vince (optional)	5 🖌 Male			
Other information Information		Ireland		Dublin		Female			
6d     Iden       6d     Iden       Issue     Issue       6e     Have       Øf     Ente       Nam     Gg       6g     Nam       City     Sign	ntry(ies) of citizenship	6b Foreign ta	ax I.D. number (if a	any) 6c Type of U.S	S. visa (if any), nu	mber, and expiration date			
6f Ente Nam 6g Nam City Sign Under p	tification document(s) su USCIS documentation ed by: No.:	Other	Exp. (	date: / /	iver's license/S Entry date i United Stat	in res / /			
Sign	<ul> <li>6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?</li> <li>✓ No/Do not know. Skip line 6f.</li> <li>✓ Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).</li> </ul>								
City Sign Under p accompa	6f Enter: TIN or EIN ►								
Sign accompa	e of college/university c and state	or company (see	e instructions)	Length of stay					
	penalties of perjury, I (ap anying documentation and the IRS to disclose to r ent of my IRS individual tax	statements, and my acceptance a	I to the best of agent returns or	my knowledge and belie return information neces	ef, it is true, cor sary to resolve	metters regarding the			
	Signature of applicant (if delegate, see in			Date (month / day / ye	<i>`</i>	umber 555-XXXX			
	Ashton McPleard		int)	2 / 28 / 201 Delegate's relationship to applicant	Parent [	Court-appointed guardian			
	Ashton McCleary ne of delegate, if applica			Date (month / day / ye	ear) Phone (	)			
Agent's				/ / Name of company	Fax ( EIN	)			
	ne of delegate, if applica	nt)			Office Co	lde			

		yee's social security number	OMB No. 1545		Safe, accurate, FAST! Use		isit the IRS website at www.irs.gov/efile
b Employer identification n	umber (EIN)		•	1 Wag	es, tips, other compensation	2 Federal inc	come tax withheld
32-5XXXXXX				\$17,	900.00	\$1,559.0	0
c Employer's name, addres	s, and ZIP code			<b>3</b> Soc	ial security wages	4 Social sec	urity tax withheld
				\$17	900.00	\$751.80	
Carolina Medical				5 Mee	dicare wages and tips	6 Medicare t	ax withheld
521 McIlwain Street				\$17	,900.00	\$259.55	
Atlanta, GA 30308				7 Soc	ial security tips	8 Allocated t	ips
d Control number				9		10 Dependen	t care benefits
e Employee's first name an	d initial Last r	name	Suff.	11 Nor	nqualified plans	<b>12a</b> See instru	ctions for box 12
Hope Lincoln 523 Tenth Avenue No	rth			13 Statu empl	tory Retirement Third-part oyee plan sick pay	e	
Your City, State and Z	IP Code			14 Othe	er	12c	
						12d	
f Employee's address and 2	ZIP code					o d e	
15 State Employer's state	ID number	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income t	ax 20 Locality name
YS   12-3456789		\$17,900.00	\$1,465.00				
orm <b>W-2</b> Wag	e and Tax		2011		Department	t of the Treasury-In	ternal Revenue Service
				J			
Copy B—To Be Filed Wi	th Employee's furnished to the						

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

(Rev. XX-XXXX)	Intak			ne Treasury – Inter			ot		OMB # 15	45-1964
	Intake/Interview & Quality Review Sheet       OMB # 1545-1964         Section A. You should complete Pages 1-3       You are responsible for the information on your return so									
please provide co ask your preparer.	omplete and a									
You will need you										
Tax information										
<ul><li>Social security</li><li>Proof of Identity</li></ul>										
Part I. Your Per	•					, a pieta e 12)	•			
1. Your First Nar			M. I.	Last Name				Are vo	u a U.S. (	Citizen?
Thornton			D	Surry					s 🗌 No	
2. Spouse's First	t Name		M. I.	Last Name				Is spo	use a U.S	. Citizen?
Victoria			А	Surry				× Yes	s 🗌 No	
3. Mailing Addres			Apt#	City			State		Code	-
1023 Vanderver C				Your Cit	<u>.y</u>		YS	YOU	ir Zip Cod	le
4. Contact Inform Phone: 312-55		Cell Phon	e: 312	2-546-XXXX	E-mail:	None				
5. Your Date of E		6. Your Jo	b Title	e	Are you:	7. Lega	lly Blir	nd	Yes	s 🗙 No
09/23/1983		Military			8. Totally	and Perman	ently [	Disable	d 🗌 Yes	s 🗙 No
9. Spouse's Date	e of Birth 1	0. Spouse	e's Job		Is Spouse:	11. Legal				s 🗵 No
08/17/1983		Clerk			12. Totally	and Perman	ently D	Disable	d 🗌 Yes	s 🗙 No
13. Can anyone c	laim you or you	r spouse o	n theii	r tax return?	🗌 Yes 🔀 I	No 🗌 Unsui	re			
Part II. Marital	Status and	Househo	old Ir	formation						
Divorced o	Did you live with or Legally Sepa Year of spouse	rated: Date							i 🗌 No	
2. List names bel lived outside o	low of everyone f your home tha									
list on page 3.					fadditional s	space is need		5436 6		
list on page 3. Name (fi Do not enter y spouse's na	your name or	Date of E (mm/dd/		Relationship to you (e.g. daughter, son, mother, sister, none)	Additional s of months lived in your home in 2011	US Citizen or resident of the US, Canada c Mexico in 201 (yes/no)	- N e S or a 1 12	larital Status as of 2/31/11 S/M)		Received less than \$3700 income in 2011
Name (fi Do not enter y	your name or ame below.			(e.g. daughter, son, mother,	Number of months lived in your home	US Citizen or resident of the US, Canada o Mexico in 201	- N e S or a 1 12	farital Status as of 2/31/11	heck here Full- time student in 2011	Received less than \$3700 income
Name (fii Do not enter y spouse's na	your name or ame below.	(mm/dd/	уу)	(e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada o Mexico in 201 (yes/no)	e S or : 1 12 (	Marital Status as of 2/31/11 S/M)	heck here Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
Name (fii Do not enter y spouse's na	your name or ame below.	(mm/dd/	уу)	(e.g. daughter, son, mother, sister, none) (c)	Number of months lived in your home in 2011 (d)	US Citizen or resident of the US, Canada c Mexico in 201 (yes/no) (e)	e S or : 1 12 (	Marital Status as of 2/31/11 S/M) (f)	Full- time student in 2011 (yes/no) (g)	Received less than \$3700 income in 2011 (yes/no) (h)
Name (fi Do not enter y spouse's na (a Victor D Surry • Volunteers a	your name or ame below.	(mm/dd/ (b) 02/04/0	yy) 05 ng yo Id the	(e.g. daughter, son, mother, sister, none) (c) Son ur return are highest ethi	Number of months lived in your home in 2011 (d) 12 12 trained to cal standa	US Citizen or resident of the US, Canada c Mexico in 201 (yes/no) (e) Yes Yes provide hi ards.	Me S Sor : 1 12 ( S S S S	farital status as of /31/11 S/M) (f) ingle	Full- time student in 2011 (yes/no) (g) Yes Service a	A contract of the second description of the
Name (fi Do not enter y spouse's na (a <u>Victor D Surry</u> • Volunteers a • To report une	your name or ame below.	(mm/dd/ (b) 02/04/d	yy) 05 ng yo Id the email ur RE	(e.g. daughter, son, mother, sister, none) (c) Son ur return are highest ethi us at <u>wi.volt</u>	Number of months lived in your home in 2011 (d) 12 trained to cal standa ax@irs.go	US Citizen or resident of the US, Canada c Mexico in 201 (yes/no) (e) Yes Yes provide hi ards. <u>v</u> or call toll <b>Ay Refund</b> ?	s s f s s s s s s s s s s s s s	farital Status as of //31/11 S/M) (f) ingle Jality	Full- time student in 2011 (yes/no) (g) Yes Service a	A contract of the second description of the

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.
Part III. Income – In 2011, did you (or your spouse) receive:
Yes       No       Unsure         X       1.       Wages or Salary? (Form W-2)         X       2.       Tip Income?         X       3.       Scholarships? (Forms W-2, 1098-T)         X       4.       Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<ul> <li>Image: Solution of the state/local income taxes? (Form 1099-G)</li> <li>S. Refund of state/local income taxes? (Form 1099-G)</li> <li>A limony Income?</li> <li>S. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)</li> <li>S. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)</li> </ul>
<ul> <li>X</li> <li>9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)</li> <li>X</li> <li>10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)</li> <li>X</li> <li>11. Unemployment Compensation? (Form 1099-G)</li> <li>X</li> <li>12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)</li> <li>X</li> <li>13. Income (or loss) from Rental Property?</li> <li>X</li> <li>X</li></ul>
Part IV. Expenses – In 2011 Did you (or your spouse) pay:
Yes       No         □       1. Alimony: If yes, do you have the recipient's SSN?       Yes       No         □       □       2. Contributions to a retirement account?       IRA       Roth IRA       401K X Other         □       X       □       3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.?         (Form 1098-T)
<ul> <li>X</li> <li>4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?</li> <li>X</li> <li>5. Medical expenses (including health insurance premiums)?</li> <li>X</li> <li>6. Home mortgage interest? (Form 1098)</li> <li>X</li> <li>7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)</li> <li>X</li> <li>8. Charitable contributions?</li> <li>Y</li> <li>9. Child/dependent care expenses, such as day-care?</li> </ul>
Part V. Life Events – In 2011 Did you (or your spouse):
Yes       No       Unsure         □       X       □       1. Have a Health Savings Account? (Form 5498-SA)         □       X       □       2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<ul> <li>X = 3. Buy, sell or have a foreclosure of your home?</li> <li>X = 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?</li> <li>X = 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?</li> <li>X = 6. Live in an area that was affected by a natural disaster? If yes, where?</li> </ul>
<ul> <li>X [ 7. Receive the First Time Homebuyers Credit in 2008?</li> <li>X [ 8. Pay any student loan interest? (Form 1098-E)</li> <li>X [ 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?</li></ul>
Image: Second
Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund
Catalog Number 52121E Form <b>13614-C</b> (Rev. xx-xxxx) 2

#### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home	? None
--	--------

Are you or a member of your household considered disabled?  $\Box$  Yes imes No

#### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?	🗌 Yes 🔀 No
If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?	🗌 Yes 🗶 No
If you are due a refund, would you like information on how to split your refund between accounts	? 🗌 Yes 🗶 No
If you have a balance due, would you like to make a payment directly from your bank account?	🗌 Yes 🗶 No

Additional comments:	

#### STOP HERE! Thank you for completing this form. Please give this form to the certified volunteer preparer for use in preparing your return.

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

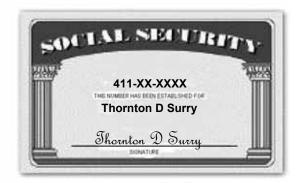
#### Paperwork Reduction Act Notice

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

Catalog Number 52121E

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

Section B. Fo	or Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
correct tax retu complete. All qu "Unsure" respo	bu are the link between the taxpayer's information and a rn. Verify the taxpayer's information on pages 1, 2 & 3 is uestions must be discussed with the taxpayer and all nses should be changed to "Yes" or "No". <b>Ieted by Certified Volunteer only if persons are listed</b>	Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.
in Part II Ques	stion 2	1. Sections A & B of this form are complete.
Check if perso	ons are listed in Part II Question 2	
Yes No	1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return?	2. Taxpayer's identity, address and phone numbers were verified.
	If yes, which ones:	3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
🗌 Yes 🗌 No	2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which</b>	4. Filing Status is correctly determined.
	ones:	5. Personal and Dependency Exemptions are entered correctly on the return.
Yes No	<ol> <li>Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes,</li> </ol>	6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.
	which ones:	7. Any <b>Adjustments to Income</b> are correctly reported.
□Yes □No	<ol> <li>Did the taxpayer? provide more than half the support</li> </ol>	8. Standard, Additional or Itemized Deductions are correct.
□ N/A	for each of the persons in Part II, Question 2? If yes, which ones:	9. All credits are correctly reported.
		<ol> <li>Withholding shown on Forms</li> <li>W-2, 1099 and Estimated Tax</li> <li>Payments are correctly reported.</li> </ol>
Yes No	<ol> <li>Did the taxpayer? pay over half the cost of main- taining a home for any of the persons in Part II, Question 2? If yes, which ones:</li> </ol>	All tax law issues above have been addressed and necessary changes have been made.
		☐ If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
	n 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>ncome Tax</i> in making tax law determinations.	Correct SIDN and EFIN are shown on the return.
Additional Tax	Preparer Notes:	
Catalog Number	52121E	Form <b>13614-C</b> (Rev. XX-XXXX)







#### Interview Notes - Surry

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

- Thornton was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, IPP3AW, until January 2012. He had been there with his wife Victoria and his son Victor since May 2009.
- While there, Victoria was a data entry clerk for an England accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England, IPP3AW). She had a statement of earnings from her employer, showing that she had been paid \$29,457 in 2011 while an employee. She also provided records that indicated she had paid \$3,286 in income taxes to the British taxing authority. All money amounts on the statements were in U.S. currency.
- The Surrys provided records indicating that they had paid \$3,650 to Small Hands, a child care service on base, for babysitting services while they were at work. The address for Small Hands is 987 Hayden Sax Way, Suffolk, England, IPP3AW. The EIN for provider is 41-0XXXXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Victoria's income or to use the foreign tax credit. Wages are considered general limitation income. Taxpayers cannot deduct, exclude, or claim a credit for any item that can be allocated to or charged against the excluded income. Neither Victoria nor Thornton have ever filed a F2555 or 2555EZ before. Preparer can use "What If Mode" in TaxWise Desktop to determine the best outcome.
- They do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they want the check mailed to their home. Neither Thornton nor Victoria wish to contribute to the Presidential Election Campaign Fund.

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

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

	a Employee's social security number 411-XX-XXXX	OMB No. 154	FAOTU	ccurate, Jse	≁file		IRS website at .gov/efile
b Employer identification number ( 27-5XXXXXX	1 Wages, tips, other compensation \$33,314.50			2 Federal income tax withheld \$2,584.00			
c Employer's name, address, and	ZIP code			3 Social security wages         4 Social security tax with           \$35,108.20         \$1,474.54			x withheld
DFAS P.O. Box 8889				5         Medicare wages and tips         6         Medic.           \$35,108.20         \$509.1			held
Indianapolis, IN 46249-24	410		7 Social security tips 8 Allocated tips				
d Control number			9		10 Depe	ndent care I	oenefits
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans         12a See instructions for box 12           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Description of the plane structure           Image: Description of the plane structure         Image: Descrinter           Image: Description of				
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Your City, State and ZIP Co	de		14 Other		12c		
					12d		
f Employee's address and ZIP cod							1
15 State         Employer's state ID num           YS         32-1456789	16 State wages, tips, etc.           \$33,314.50	17 State incor \$1,383.54		al wages, tips, etc.	19 Local inco	ome tax	20 Locality name
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Form <b>W-2</b> Wage an Statemen			J	Department	of the Treasur	y—Internal I	Revenue Service

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

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# Link & Learn Taxes





Link & Learn Taxes is web-based training designed *specifically* for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service to taxpayers.

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

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

Access to seven VITA/TCE courses

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

#### Explore

Go to www.irs.gov, type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

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



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

# Facilitated Self-Assistance Model

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

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

# www.irs.gov

# Your online resource for volunteer and taxpayer assistance

## **The Volunteer Resource Center**

(Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

# **Tax Information for Individuals**

(Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant Available in English and Spanish
- Tax Trails for Answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant
- Interactive Tax Assistant (ITA)

# and much more!

Your direct link to tax information

24/7 www.irs.gov

