



2008 Publication 4491-W

Comprehensive Problems and Exercises Workbook

For Use in Preparing Tax Year 2008 Returns

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



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 4491W (2008)
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Technical Updates

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

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

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

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

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

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

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Confidentiality Statement

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

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

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 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 or the preparation of paper returns.

The returns for these problems and exercises can be prepared on tax preparation software or by utilizing the forms provided in Appendix C. To assist in paper return preparation, the earned income credit (EIC) Tables and Tax Tables are included in Appendices A and B, respectively.

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.

New for 2008 is the **Practice Lab**, which is electronic tax software integrated with **Link & Learn Taxes**. A link will connect you to **2008 tax preparation software** (TaxWise® online). This will enable you to prepare returns using the practice scenarios in this publication.

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

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Page 1 and part of page 2 of **Form 13614-C, Interview/Intake and Quality Review Sheet** are completed as it would be by the taxpayer who visits the site. Part V on page 2 is left blank. You should complete it using the interview notes (which substitute for the actual interview) before entering any necessary information, if using tax preparation software, or completing the forms, if preparing a paper return.

The completed Form 13614-C (pages 1 and 2) is to be used as a guide to ensure that all pertinent information is included on the return. (In a real-life situation you will review the information in Parts I through IV with the taxpayer before completing Part V. In the training situation this is one step that cannot be addressed.)

The **interview notes** contain information that the volunteer would normally address during the interview with the taxpayer. This information will help reinforce the questions that need to be addressed when conducting an interview.

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

All returns prepared at a VITA/TCE site must go through the quality review process. **Form 8158, Quality Review Sheet or Page 4 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. Page 4 of Form 13614-C is included following each comprehensive problem and exercise.

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

For those who train with 2008 materials and 2007 software, there are answers available in the workbook for each comprehensive problem, practice exercise, and supplemental exercise. The table for 2007 answers can be found in Appendix D. The 2008 answer table will be available on irs.gov, key words “community network,” in late November, 2008.

The refund (balance due) amount for each step in the comprehensive problem is given following the input of the corresponding data. This is available so that students can ensure that they are on track as the problem progresses. A blank space has been provided to record the 2008 refund (balance due) answers.

Using Software in Training

- Since these problems were written for use with 2008 software and tables, reduce all year values by one year or as noted in the exercise when using 2007 software. For example, Comprehensive Problem C, line 10, states that the Dalharts itemized deductions in 2007. If using 2007 software, change 2007 to 2006. Another example can be found in the same problem, line 13, which deals with stock sales. If using 2007 software, change the year of sale to 2007.
- All forms included in this publication are drafts for 2008. If 2007 software is used, assume the forms are for 2007.
- If using 2008 software, be sure that the same defaults are established for all computers used in the training class.
- When entering return data, 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. This 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). The six Xs shown on the documents

represent the EFIN.

- When a phone number is requested on the main information screen, use your 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, 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 see if the return qualifies. If so, then complete the PIN section.
- 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 or Schedule C-EZ, 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 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 exclamation 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. When the return is ready for electronic filing, complete Form 8158, *Quality Review Sheet*, for each practice return.

Preparing Paper Returns in Training

- After reading the material in the student guide (*Publication 4491*) or the screens in Link & Learn Taxes, complete the comprehensive problem and exercises for the course in which you wish to certify. Completing these problems will ensure that you have learned the concepts and will help you prepare for the certification test. If additional practice is needed, use Table 1 (which follows) to identify which problem/exercise contains the issues for which this practice is needed.
- The forms needed to complete the returns can be found in Appendix C. These are draft versions of the 2008 forms. When preparing real returns, make sure that any changes from the draft version to the final version are noted before completing the forms. Only one copy of each form is included. Make additional copies as needed. The EIC Table and the Tax Table can be found in Appendices A and B, respectively. The answers can be found in Appendix D.
- 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 or Schedule C-EZ, 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 Form 8158, *Quality Review Sheet*, for each practice return. In real-life situations, each return should be reviewed to ensure that all critical elements are addressed. A copy of Form 8158 can be found at the end of each return.

Table 1 - Comprehensive Training Problems and Exercises - Basic

FORM 1040		STU DIE NE		BEN NET	MA DIS ON	PAR KS	BAT ES	CL ARK
2007 Line	2008 Line	Chapter	Exercise Subject	Comp	1	2	3	4
1-5	1-5	4	Filing status	MFJ	S	HH	MFS	MFJ
6	6	6	Dependents-children	x		x	x	x
6	6	6	Dependents-other			x		
7	7	8	W-2	x	x	x	x	x
8a	8a	8	Taxable interest	x	x		x	x
9	9	8	Dividends					x
12	12	9	Small Business (C-EZ)				S1-1	S3-1
13	13	10	Capital gain					S3-2
15a	15a	11	IRA Distribution-code G				S1-2	S3-3
15a	15a	11	IRA Distribution-code 1					S3-4
19	19	13	Unemployment Compensation	x				
21	21	15	Other Income - W2G	x				
31a	31a	17	Alimony Paid					S3-5
32	32	17	IRA Deduction					S3-5
33	33	17	Student Loan Interest Deduct					S3-5
47	47	23	Child & Dependent Care	x				S3-6
49	49	24	Education Credits					
52	51	25	Child Tax Credit	x		x		x
53	52	26	Retirement Savings Credit	x				
61	60	27	Advanced EIC			x		
		30	EITC Worksheets			x		
66	64a	30	Earned Income Tax Credit	x		x		
68	67	25	Additional Child Tax Credit	x		x		
74a	73a	31	Direct Deposit/Debit	x				

Table 1 - Comprehensive Training Problems and Exercises - Intermediate

FORM 1040		STU DIE NE		YAL E	WRI GHT	RE ED	ELL SWO RTH	HIG HLA ND	LAN GST ON
2007 Line	2008 Line	Chapter	Exercise Subject	Comp	5	6	7	8	8
1-5	1-5	4	Filing status	MFJ	HH	HH	QW	HH	S
6	6	6	Dependents-children	x	x	x	x		
6	6	6	Dependents-other	x		x			
7	7	8	W-2	x	x	x	x	x	x
8a	8a	8	Taxable interest	x	x	x	x	x	
8b	8b	8	Non-taxable interest				x		
9	9	8	Dividends	x		x			
10	10	8	Taxable refunds					x	
12	12	8	Small Business (C-EZ)	x					
15	15	11	IRA Distribution	x					
16	16	11	Pension income	x		x			
19	19	13	Unemployment Compensation				x		
20	20	14	Social Security Benefits	x			x		
21	21	15	Other Income	x			x		
27	27	17	1/2 SE Tax	x					
30	30	17	Penalty on early w/drawal of savings	x	x				
31	31	17	Alimony Paid	x					
32	32	17	IRA Deduction	x					
33	33	17	Student Loan Interest Deduct	x			x		
36	34	17	Jury pay adjustment	x					
40	40	20	Itemized Deductions	x				x	
47	47	23	Child & Dependent Care	x	x			x	
49	49	24	Education Credits	x		x	x		
52	51	25	Child Tax Credit	x	x	x			
53	52	26	Retirement Savings Credit	x	x	x			x
58	57	27	Self Employment Tax	x					
59	58	27	SS/MC Tax on Unreported Tips	x					
60	59	27	Add'l Tax on IRA	x					
61	60	27	Advanced EIC		x				
			EITC Worksheets	x		x	x	x	
66	65	30	Earned Income Tax Credit	x	x	x	x	x	
68	67	25	Additional Child Tax Credit	x		x	x		
74	75	31	Direct Deposit/Debit	x				x	x

Table 1 - Comprehensive Training Problems and Exercises - Advanced

F 1 O 0 R 4 M 0		S T U D I E D E T				D A L H A R T	M C C O O K	A U S T I N	R O S E M O N T	S T E R L I N G
2007 Line	2008 Line	Chapter	Subject	Exercise	Comp	9	10	11	12	
1-5	1-5	4	Filing status		MFJ	MFJ	MFS	HH	MFJ	
39a	39a		Taxpayer or Spouse Blind						x	
			Death of spouse			x				
6	6	6	Dependents-children		x	x		x		
6	6	6	Dependents-other						x	
7	7	8	W-2		x		x	x		
8a	8a	8	Taxable interest		x			x	x	
			Owner financed interest		x					
8b	8b	8	Non-taxable interest		x			x		
9	9	8	Dividends		x	x	x		x	
10	10	8	Taxable refunds				x			
11	11	8	Alimony		x			x		
12	12	9	Small Business (C-EZ)		x			x		
13	13	10	Capital gain		x	x			x	
15a	15a	11	IRA Distribution-code 7		x		x			
15a	15a	11	IRA Distribution-code G		x					
16a	16a	11	Pension income-taxable		x	x			x	
16a	16a	11	Pension income-w/contributions		x				x	
16a	16a	11	Railroad Retirement Benefits				x			
19	19	13	Unemployment Compensation		x			x		
20a	20a	14	Social Security Benefits		x	x			x	
20a	20a	14	Railroad Retirement - Tier 1				x			
21	21	15	Other Income - W2G		x	x				
27	27	17	1/2 SE Tax		x			x		
30	30	17	Penalty on early w/drawal of savings		x					
31a	31a	17	Alimony Paid		x					
32	32	17	IRA Deduction		x					
33	33	17	Student Loan Interest Deduct		x					
40	40	20	Itemized Deductions		x	x	x			
47	47	23	Child & Dependent Care		x			x		
49	49	24	Education Credits		x					
51	50	26	Foreign Tax Credit		x				x	
52	51	25	Child Tax Credit		x	x		x		
53	52	26	Retirement Savings Credit					x		
58	57	27	Self Employment Tax		x			x		
61	60	27	Advanced EIC					x		
			EITC Worksheets					x		
66	65	30	Earned Income Tax Credit					x		
65	64	29	Estimated Tax Payments		x					
74a	75a	31	Direct Deposit/Debit		x	S4	x			

Table 1 - Comprehensive Training Problems and Exercises - Military & International

FORM 1040		STUDENT		S I E R R A	D A Y T O N	P A R S O N S	C A R P E N T E R		H O L M E S	S T E T S O N	W I L S O N
2007 Line	2008 Line	Chapter	Exercise Subject	COMP	13	14	15		COMP	16	17
1-5	1-5	4	Filing status	MFJ	MFJ	MFJ	MFJ		MFJ	MFJ	MFJ
39a	39a		Taxpayer or Spouse Blind								
			Death of spouse								
6	6	6	Dependents-children		x	x	x		x		
6	6	6	Dependents-other								
7	7	8	W-2	x	x	x	x		x	x	x
8a	8a	8	Taxable interest		x						
			Owner financed interest								
8b	8b	8	Non-taxable interest								
9	9	8	Dividends								
10	10	8	Taxable refunds								
11	11	8	Alimony								
12	12	9	Small Business (C-EZ)			x					
17	17	12	Rental Income	x							
19	19	13	Unemployment Compensation								
20a	20a	14	Social Security Benefits								
20a	20a	14	Railroad Retirement - Tier 1								
21	21	15	Foreign Earned Income Exclusion						x	x	x
24	24	21	Reservist Business Expenses	x							
26	26	18	Moving Expenses	x							
27	27	17	1/2 SE Tax			x					
30	30	17	Penalty on early w/drawal of savings								
31a	31a	17	Alimony Paid								
32	32	17	IRA Deduction								
33	33	17	Student Loan Interest Deduct								
40	40	20	Itemized Deductions	x							
47	47	23	Child & Dependent Care			x			x		
49	49	24	Education Credits	x							x
51	50	26	Foreign Tax Credit								
52	51	25	Child Tax Credit			x			x		
53	52	26	Retirement Savings Credit	x							
58	57	27	Self Employment Tax			x					
			EITC Worksheets			x					
			EITC/Combat pay			x					
61	60	27	Advanced EIC								
			EITC Worksheets								
66	65	30	Earned Income Tax Credit			x					
65	64	29	Estimated Tax Payments								
74a	75a	31	Direct Deposit/Debit								
68	67	25	Additional Child Tax Credit		x	x			x		

Basic Comprehensive Problem

Problem A – Bennett Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return
- Copies of ALL W-2, 1098, 1099 forms
- Amounts of any other income
- Child care provider's identification number
- Amounts/dates of estimated or other tax payments made, etc.
- Bank documents showing routing and account numbers if requesting direct deposit/debit

Part I: Taxpayer Information

1. Your First Name Quincy	M.I. C	Last Name Bennett	2. Date of Birth (mm/dd/yyyy) 08/14/1955
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Occupation Machine Operator
7. Spouse's First Name Colby	M.I. J	Last Name Bennett	8. Date of Birth (mm/dd/yyyy) 01/11/1956
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12. Occupation School Counselor
13. Address 607 Oak Street	Apt #	City Your City	State | Zip Code YS | Your ZIP Code
14. Phone Number and e-mail address Phone: (832) 555-XXXX e-mail:		15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

16. **On December 31st**

a. Were you: Single Legally Married Separated Divorced Widowed

b. If married, did you live with your spouse during any part of the last six months of the year? Yes No

c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Tyler Johnson	10/26/2004	Grandchild	12	Yes	Yes
Denise Bennett	03/28/1986	Daughter	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Problem A – Bennett Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify Gambling (W-2G)

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$900

Interview Notes – Bennett

- Denise is a junior at a local college. She attends college full-time. Denise and her son, Tyler Johnson, lived with her parents full-time. Quincy and Colby indicated that they paid for day care for Tyler while they both worked.
- Quincy wants to contribute to the Presidential Election Campaign Fund but Colby does not.
- If they receive a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. If they owe money, they want the amount directly debited from their checking account. They show you a personal check.
- Quincy provides tax documents and information.
- The Bennetts did not pay real estate taxes in 2008.


Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.




Quincy C. Bennett	1234
607 Oak Street	15-00000000
Your City, State and ZIP Code _____	
PAY TO THE ORDER OF _____	\$
_____	DOLLARS
ANYPLACE BANK	
Anyplace, NY 10000	
For _____	
|:062005690 | :00578965542	1234

Line 7—Wages

a Employee's social security number 011-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 01-1XXXXXX		1 Wages, tips, other compensation \$8,133.38		2 Federal income tax withheld \$1,176.00			
c Employer's name, address, and ZIP code Luther Petroleum 683 Sommerset Street Wilmington, DE 19850		3 Social security wages \$9,063.63		4 Social security tax withheld \$562.33			
		5 Medicare wages and tips \$9,063.63		6 Medicare tax withheld \$130.77			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Quincy C. Bennett 607 Oak Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$930.25			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code		15 State Employer's state ID number YS 72-300987		16 State wages, tips, etc. \$8,133.38		17 State income tax \$844.00	
				18 Local wages, tips, etc.		19 Local income tax	
						20 Locality name	

Form **W-2 Wage and Tax Statement** **2008** 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.

a Employee's social security number 012-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 01-2XXXXXX		1 Wages, tips, other compensation \$10,817.00		2 Federal income tax withheld \$987.00			
c Employer's name, address, and ZIP code William School District 4816 Ridge Way Atlanta, GA 30304		3 Social security wages \$10,817.00		4 Social security tax withheld \$670.55			
		5 Medicare wages and tips \$10,817.00		6 Medicare tax withheld \$157.45			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment \$1,200.00		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Colby C. Bennett 2214 Clay Road Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code		15 State Employer's state ID number YS 89-8795234		16 State wages, tips, etc. \$10,817.00		17 State income tax \$693.00	
				18 Local wages, tips, etc.		19 Local income tax	
						20 Locality name	

Form **W-2 Wage and Tax Statement** **2008** 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.

Refund Monitor – Refund (Balance Due): \$4,562 (2007)
\$ _____ (2008)

Line 8a—Interest

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0112		2008 Interest Income Form 1099-INT
PAYER'S name, street address, city, state, ZIP code, and telephone no. Fifth American Bank 2526 E. Shore Way San Jose, CA 95101		Payer's RTN (optional)		
		1 Interest income \$ 465.89		
PAYER'S federal identification number 01-3XXXXXXX		RECIPIENT'S identification number 011-XX-XXXX		Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name Quincy C. Bennett Street address (including apt. no.) 607 Oak Street City, state, and ZIP code Your City, State and ZIP Code		3 Interest on U.S. Savings Bonds and Treas. obligations \$		
		4 Federal income tax withheld \$		
Account number (see instructions)		5 Investment expenses \$		
		6 Foreign tax paid \$		
2nd TIN not. <input type="checkbox"/>		7 Foreign country or U.S. possession \$		
		8 Tax-exempt interest \$		
		9 Specified private activity bond interest \$		
Form 1099-INT		Department of the Treasury - Internal Revenue Service		

Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0120		2008 Certain Government Payments Form 1099-G
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission P. O. Box 22341 Tampa, FL 33602		1 Unemployment compensation \$ 10,236.00		
		2 State or local income tax refunds, credits, or offsets \$		
PAYER'S federal identification number 01-4XXXXXXX		RECIPIENT'S identification number 011-XX-XXXX		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Quincy C. Bennett Street address (including apt. no.) 607 Oak Street City, state, and ZIP code Your City, State and ZIP Code		3 Box 2 amount is for tax year		
		4 Federal income tax withheld \$ 1,024.00		
Account number (see instructions)		5 ATAA payments \$		
		6 Taxable grants \$		
		7 Agriculture payments \$		
		8 Box 2 is trade or business income <input type="checkbox"/>		
Form 1099-G		(keep for your records)		Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$3,351 (2007)
\$ _____ (2008)

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238		
PAYER'S name, address, ZIP code, federal identification number, and telephone number Nino Casino 45 South Bay (713) 555-XXXX Denver, CO. 80202 Payer ID: 99-2XXXXXX	1 Gross winnings	1,500.00	2 Federal income tax withheld	<div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">2008</div> <div style="font-weight: bold; margin-bottom: 5px;">Form W-2G</div> <div style="font-weight: bold; margin-bottom: 5px;">Certain Gambling Winnings</div>		
	3 Type of wager	Slots	4 Date won			8 ; 14 ; 2008
	5 Transaction		6 Race			
	7 Winnings from identical wagers		8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code Quincy C. Bennett 607 Oak Street Your City, State and ZIP Code	9 Winner's taxpayer identification no.	011-XX-XXXX	10 Window	This information is being furnished to the Internal Revenue Service. <div style="font-weight: bold; margin-bottom: 5px;">Copy B</div> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.		
	11 First I.D.		12 Second I.D.			
	13 State/Payer's state identification no.		14 State income tax withheld			
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.						
Signature ► <i>Quincy C. Bennett</i>		Date ► 8/14/2008				
Form W-2G		Department of the Treasury - Internal Revenue Service				

Quincy's favorite hobby is playing the slot machines at the local casino. In addition to his winnings, Quincy had \$2,500 in losses.

Refund Monitor – Refund (Balance Due): \$2,962 (2007)
 \$ _____ (2008)

Line 47—Credit for Child and Dependent Care Expenses

Quincy and Colby paid the Thomasville Day Care Center \$1,100 to watch Tyler after school each day. The center's address is 128 Hattiesburg Lane, Your City, State, and ZIP Code. Its employer identification number (EIN) is 01-5XXXXXX

Refund Monitor – Refund (Balance Due): \$3,248 (2007)
 \$ _____ (2008)

Line 52—Retirement Savings Contribution Credit, Form 8880

Quincy contributed to a retirement plan at work. Quincy and Colby were not full-time students and they did not receive a distribution from their retirement plan. Complete the questions on Form 8880.

Line 64a—Earned Income Credit (EIC)

Quincy and Colby may qualify for EIC. Determine if they qualify and answer the questions on the EIC schedule and the EIC worksheet.

Refund Monitor – Refund (Balance Due): \$4,599 (2007)

\$_____ (2008)

Line 73a—Amount You Want Refunded to You

Because of an expected taxable bonus next year, Quincy and Colby want half of the refund applied to next year's taxes and the other half directly deposited into their checking account. (See the check for their bank routing and account numbers.)

Refund deposited into checking account: \$2,299 (2007)

\$_____ (2008)

Balance of refund to be applied to next year's estimated taxes: \$2,300 (2007)

\$_____ (2008)

Signature Line

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

Complete page 4 of Form 13614-C, *Quality Review*, on the following page.

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Basic Practice Exercises 1-4

Exercise 1 – Madison Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Ashley		M.I.	Last Name Madison		2. Date of Birth (mm/dd/yyyy) 04/02/1988
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Student
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation
13. Address 2715 Alms Street			Apt #	City Your City	State YS Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (281) 555-XXXX e-mail:			15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
16. On December 31 st					
a. Were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed					
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No					
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)					

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exercise 1 – Madison Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? N/A


Interview Notes – Madison

- Ashley is not married and is a sophomore at the local college. She wants to earn a business degree and carried a full credit load for six months last year.
- She was supported by and lived with her parents last year.
- She worked part-time to earn spending money.
- This is the first year Ashley has filed a tax return.
- If there is a refund she wants it sent to her home. If she owes more taxes she will pay by check.
- Ashley wants to contribute to the Presidential Election Campaign Fund.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



a Employee's social security number 021-XX-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 02-1XXXXXX		1 Wages, tips, other compensation \$7,311.68	2 Federal income tax withheld \$159.00		
c Employer's name, address, and ZIP code Terrell Steakhouse 500 3rd Street San Diego, CA 92109		3 Social security wages \$7,311.68	4 Social security tax withheld \$453.00		
		5 Medicare wages and tips \$7,311.68	6 Medicare tax withheld \$106.00		
		7 Social security tips	8 Allocated tips		
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Ashley Madison 2715 Alms Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b		
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number YS | 23-4567899	16 State wages, tips, etc. \$7,311.68	17 State income tax \$64.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement** **2008** 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.

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. John Federal Bank P. O. Box 31914 Phoenix, AZ 85026		Payer's RTN (optional)	OMB No. 1545-0112	
		1 Interest income \$ 21.22	2008 Interest Income Form 1099-INT	
		2 Early withdrawal penalty \$		
PAYER'S federal identification number 02-2XXXXXX	RECIPIENT'S identification number 021-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name Ashley Madison Street address (including apt. no.) 2715 Alms Street City, state, and ZIP code Your City, State and ZIP Code		4 Federal income tax withheld \$	5 Investment expenses \$	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>			

Form **1099-INT** Department of the Treasury - Internal Revenue Service

Copy C For Payer
For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 2 – Parks Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Odessa	M.I. P	Last Name Parks	2. Date of Birth (mm/dd/yyyy) 12/26/1964	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Occupation Operator	
7. Spouse's First Name	M.I.	Last Name	8. Date of Birth (mm/dd/yyyy)	
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	12. Occupation	
13. Address 3001 Harris Street	Apt #	City Your City	State YS	Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (281) 555-XXXX e-mail:		15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

16. **On December 31st**

a. Were you: Single Legally Married Separated Divorced Widowed

b. If married, did you live with your spouse during any part of the last six months of the year? Yes No

c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Lawrence Parks	07/27/1994	Son	12	Yes	Yes
Kayla Johnson	01/21/1993	Daughter	12	Yes	Yes
Elaine Purdue	07/04/1932	Parent	12	Yes	No

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exercise 2 – Parks Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1,200 _____


Interview Notes – Parks

- Odessa has a daughter, Kayla Johnson, and a son, Lawrence Parks, who live with her full-time. Odessa is divorced. She paid all the household expenses and provided all of her children's support.
- Odessa's mother, Elaine Purdue, also lives with her full-time and Odessa provides over half of her support. Elaine'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.
- Odessa would like to contribute to the Presidential Election Campaign Fund.
- If there is a refund she wants it sent to her home. If she owes more taxes she will pay by check.
- Odessa provides you with Form W-2, which is her only tax document.
- She did not itemize deductions last year.
- Odessa did not pay real estate taxes in 2008.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



		a Employee's social security number 031-XX-XXXX		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 03-1XXXXXX		1 Wages, tips, other compensation \$40,612.00		2 Federal income tax withheld \$1,435.70	
c Employer's name, address, and ZIP code Dytec Inc. 2526 Sony Shores Columbia, SC 29201		3 Social security wages \$40,612.00		4 Social security tax withheld \$2,518.00	
		5 Medicare wages and tips \$40,612.00		6 Medicare tax withheld \$589.00	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Odessa Parks 3001 Harris Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number YS 34-5789123	16 State wages, tips, etc. \$40,612.00	17 State income tax \$425.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2008** 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.

Quality Review



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

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

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

Verifying the Return *Check each item only when you verify that the review step is complete.*

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return *Check the appropriate box once you have confirmed the steps have been taken.*

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 3 – Bates Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Mercie		M.I. C	Last Name Bates		2. Date of Birth (mm/dd/yyyy) 01/21/1963	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Dental Assistant
7. Spouse's First Name Terell		M.I. N	Last Name Bate		8. Date of Birth (mm/dd/yyyy) 11/11/1958	
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation
13. Address 3300 Bowie Drive			Apt #	City Your City		State | Zip Code YS | Your ZIP Code
14. Phone Number and e-mail address Phone: (713) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31st						
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input checked="" type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Stephanie Bates	02/06/1989	Daughter	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exercise 3 – Bates Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$900


Interview Notes – Bates

- Mercie has not lived with her husband since October 2008, and he will not agree to file jointly with her. Her husband's name is Terell N. Bates (SSN 043-XX-XXXX).
- Mercie has one daughter, Stephanie, who is a full-time freshman student at a private university. The university issued Form 1098-T for tuition and fees paid to the school.
- Mercie provided all of Stephanie's support during the last year.
- Terell has already submitted his tax return, and he did not itemize deductions this year.
- Mercie 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.
- Mercie did not pay real estate taxes in 2008.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



		a Employee's social security number 041-XX-XXXX		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 04-1XXXXXX		OMB No. 1545-0008		1 Wages, tips, other compensation \$36,240.67	
c Employer's name, address, and ZIP code MEGA Dental 3205 Kyle Ct Tampa, FL 33602		3 Social security wages \$36,240.67		2 Federal income tax withheld \$6,933.87	
		5 Medicare wages and tips \$36,240.67		4 Social security tax withheld \$2,246.92	
		7 Social security tips		6 Medicare tax withheld \$525.00	
d Control number		9 Advance EIC payment		8 Allocated tips	
e Employee's first name and initial Last name Suff. Mercie Bates 3300 Bowie Drive Your City, State and Zip Code		11 Nonqualified plans		10 Dependent care benefits	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12a See instructions for box 12	
		14 Other		12b	
f Employee's address and ZIP code				12c	
				12d	
15 State Employer's state ID number YS 76-887684		16 State wages, tips, etc. \$36,240.67		17 State income tax \$1,087.00	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form **W-2** Wage and Tax Statement **2008** 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.

<input type="checkbox"/> CORRECTED							
FILER'S name, street address, city, state, ZIP code, and telephone number John Paul University 1567 Mincing Lane Jackson, MS 39205		1 Payments received for qualified tuition and related expenses \$ 2,500.00	OMB No. 1545-1574 2008		Tuition Statement		
		2 Amounts billed for qualified tuition and related expenses \$	Form 1098-T				
FILER'S federal identification no. 04-2XXXXXX	STUDENT'S social security number 042-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2008 <input checked="" type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.			
STUDENT'S name Stephanie Bates		4 Adjustments made for a prior year \$	5 Scholarships or grants \$				
Street address (including apt. no.) 3300 Bowie Drive		6 Adjustments to scholarships or grants for a prior year \$				7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2009 <input type="checkbox"/>	
City, state, and ZIP code Your City, State and ZIP Code		9 Checked if a graduate student <input type="checkbox"/>				10 Ins. contract reimb./refund \$	
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input checked="" type="checkbox"/>						
Form 1098-T		(keep for your records)		Department of the Treasury - Internal Revenue Service			

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED							
PAYER'S name, street address, city, state, ZIP code, and telephone no. Archie Sterling Bank P. O. Box 27865 Hartford, CT 06101		Payer's RTN (optional)	OMB No. 1545-0112 2008		Interest Income		
		1 Interest income \$ 683.45	Form 1099-INT				
		2 Early withdrawal penalty \$			Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
PAYER'S federal identification number 04-3XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		5 Investment expenses \$			
RECIPIENT'S name Mercie Bates		4 Federal income tax withheld \$	6 Foreign tax paid \$			7 Foreign country or U.S. possession	
Street address (including apt. no.) 3300 Bowie Drive		8 Tax-exempt interest \$		9 Specified private activity bond interest \$			
City, state, and ZIP code Your City, State and ZIP Code							
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>					
Form 1099-INT		(keep for your records)		Department of the Treasury - Internal Revenue Service			

Quality Review



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

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

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

Verifying the Return *Check each item only when you verify that the review step is complete.*

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return *Check the appropriate box once you have confirmed the steps have been taken.*

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 4 – The Clark Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Creighton		M.I. D	Last Name Clark		2. Date of Birth (mm/dd/yyyy) 12/30/1971
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Supervisor
7. Spouse's First Name Victoria		M.I. S	Last Name Stephens		8. Date of Birth (mm/dd/yyyy) 12/14/1973
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Office Assistant
13. Address 3707 Paine Avenue		Apt #	City Your City		State | Zip Code YS | Your ZIP Code
14. Phone Number and e-mail address Phone: (281) 555-XXXX e-mail:			15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31st					
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed					
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)					

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Sinclair Clark	10/01/1995	Daughter	12	Yes	Yes

Paperwork Reduction Act Notice

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Catalog Number 52121E

Form **13614-C** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

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

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Tip income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
 Yes No 6. Alimony income
 Yes No 7. Sale of Stock, Bonds or Real Estate
 Yes No 8. Disability income
 Yes No 9. Pensions, Annuities, and/or IRA distributions
 Yes No 10. Unemployment (1099-G)
 Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 2. Contributions to IRA or other retirement account
 Yes No 3. Educational expenses for you, your spouse and/or dependents
 Yes No 4. Un-reimbursed medical expenses
 Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 6. Charitable contributions
 Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
 Yes No 8. Any estimated tax payments for this tax year
 Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Did any dependent on the return provide more than 50% of their own support?
 Yes No 4. Were any of these dependents permanently and totally disabled last year?
 Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
_____ 6. Based on the interview, how many individuals qualify as dependents for this return?
 Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1,500 _____


Interview Notes – Clark

- Creighton and Victoria were married on October 11, 2008. Creighton has one daughter from his previous marriage.
- His daughter's name is Sinclair and she lived with Creighton all of last year, but her mother provided almost half of her support. The mother will not be claiming Sinclair as a dependent on her tax return.
- Victoria Clark, whose maiden name is Stephens, tells you she has not yet 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.)
- Neither wants to contribute to the Presidential Election Campaign Fund.
- The Clarks did not pay real estate taxes in 2008.


Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



		a Employee's social security number 051-XX-XXXX		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 05-1XXXXXX		OMB No. 1545-0008		1 Wages, tips, other compensation \$32,810.49	2 Federal income tax withheld \$4,812.52
c Employer's name, address, and ZIP code Nichols Tecktronics P. O. Box 7109 St. Louis, MO 63155		3 Social security wages \$34,040.49		4 Social security tax withheld \$2,110.00	
		5 Medicare wages and tips \$34,040.49		6 Medicare tax withheld \$494.00	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Creighton D. Clark 3707 Paine Avenue Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,230.00	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS 76-887684	16 State wages, tips, etc. \$32,810.49	17 State income tax \$984.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement** **2008** 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.

a Employee's social security number 052-XX-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile.			
b Employer identification number (EIN) 05-2XXXXXX		1 Wages, tips, other compensation \$26,189.53	2 Federal income tax withheld \$547.00				
c Employer's name, address, and ZIP code William Associates 15267 Gower Road Little Rock, AR 72201		3 Social security wages \$26,189.53	4 Social security tax withheld \$1,624.00				
		5 Medicare wages and tips \$26,189.53	6 Medicare tax withheld \$380.00				
		7 Social security tips	8 Allocated tips				
		d Control number		9 Advance EIC payment	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Victoria Clark 3707 Paine Avenue Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b				
		14 Other		12c			
				12d			
f Employee's address and ZIP code		15 State Employer's state ID number YS | 77-877684	16 State wages, tips, etc. \$26,189.53	17 State income tax \$526.00	18 Local wages, tips, etc.		
				19 Local income tax	20 Locality name		

Form W-2 Wage and Tax Statement 2008 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.

PAYER'S name, street address, city, state, ZIP code, and telephone no. Lee United Bank 10122 Thompson Road Portland, OR 97208		1a Total ordinary dividends \$ 237.00		OMB No. 1545-0110 2008		Dividends and Distributions
PAYER'S federal identification number 05-3XXXXXX		1b Qualified dividends \$		Form 1099-DIV		
RECIPIENT'S identification number 052-XX-XXXX		2a Total capital gain distr. \$		2b Unrecap. Sec. 1250 gain \$		
RECIPIENT'S name Victoria Clark		2c Section 1202 gain \$		2d Collectibles (28%) gain \$		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 3707 Paine Avenue		3 Nondividend distributions \$		4 Federal income tax withheld \$ 24.00		
City, state, and ZIP code Your City, State and ZIP Code		6 Foreign tax paid \$		5 Investment expenses \$		
Account number (see instructions)		8 Cash liquidation distributions \$		7 Foreign country or U.S. possession		
		9 Noncash liquidation distributions \$				

Form **1099-DIV** (keep for your records) Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Lamar Bank 5501 South Avenue Baltimore, MD 21233	Payer's RTN (optional)	OMB No. 1545-0112
	1 Interest income \$ 217.00	2008 Form 1099-INT
	2 Early withdrawal penalty \$	

Interest Income

PAYER'S federal identification number 05-4XXXXXX	RECIPIENT'S identification number 051-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$
RECIPIENT'S name Creighton D. Clark		4 Federal income tax withheld \$
Street address (including apt. no.) 3707 Paine Avenue		5 Investment expenses \$
City, state, and ZIP code Your City, State and ZIP Code		6 Foreign tax paid \$
Account number (see instructions)		7 Foreign country or U.S. possession
2nd TIN not. <input type="checkbox"/>		8 Tax-exempt interest \$
		9 Specified private activity bond interest \$

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-INT**

Department of the Treasury - Internal Revenue Service

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |


Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Basic Supplemental Exercise 1

1. Continue Exercise 1 (Madison). Ashley received this Form W-2 after filing her 2008 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 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 02-3XXXXXX		1 Wages, tips, other compensation \$570.00		2 Federal income tax withheld \$65.00			
c Employer's name, address, and ZIP code Connor Cafe 560 Cornell Street Houston, TX 77013		3 Social security wages \$570.00		4 Social security tax withheld \$35.00			
		5 Medicare wages and tips \$570.00		6 Medicare tax withheld \$8.00			
		7 Social security tips		8 Allocated tips \$40.00			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Ashley Madison		Last name 2510 Morris		Suff. Jace Hall		11 Nonqualified plans	
Your City, State and ZIP Code		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
f Employee's address and ZIP code		14 Other		12a See instructions for box 12		12b	
				12c		12d	
15 State Employer's state ID number YS | 76-245433		16 State wages, tips, etc. \$570.00		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form W-2 Wage and Tax Statement **2008** 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.

STUDENT NOTES

Lined writing area for student notes.

Intermediate Comprehensive Problem

Problem B – Yale Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964					
You (and Spouse) will need:							
<ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Amounts of any other income</i> • <i>Child care provider's identification number</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Bank documents showing routing and account numbers if requesting direct deposit/debit</i> 							
Part I: Taxpayer Information							
1. Your First Name Thomas		M.I. A	Last Name Yale		2. Date of Birth (mm/dd/yyyy) 11/12/1942		
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Retired	
7. Spouse's First Name Gale		M.I. S	Last Name Yale		8. Date of Birth (mm/dd/yyyy) 03/27/1957		
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Teacher	
13. Address 3421 Hartford Street			Apt #	City Your City		State YS	Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (336) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31st							
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed							
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)							
Part II. Family and Dependent Information – Do not include you or your spouse.							
<i>Print the name of everyone who lived in your home and outside your home that you supported during the year.</i>							
Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)		
(a)	(b)	(c)	(d)	(e)	(f)		
Melissa Yale	05/07/1997	Daughter	12	Yes	Yes		
Douglas Yale	01/14/1989	Son	12	Yes	Yes		
Hattie Stephens	09/05/1930	Mother	12	Yes	No		
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 (9-2008)			
Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.							

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify Gambling winnings

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- Yes No 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

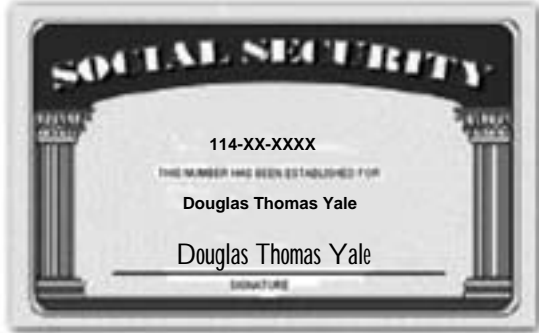
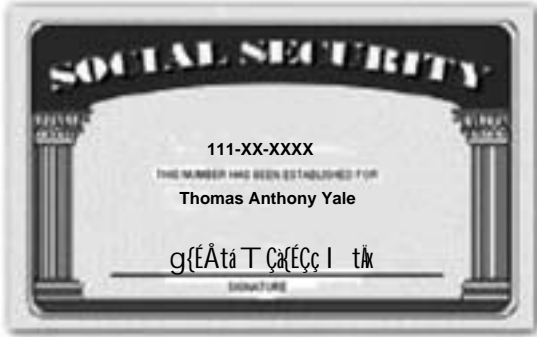
- Yes No If yes, how much? \$900

Interview Notes – Yale

- Both Thomas and Gale wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Neither can be claimed as someone else's dependent.
- Gale is a teacher. She also works part-time as a waitress.
- Thomas is a retired police officer and is currently self-employed as a math and science tutor.
- Gale's mother, Hattie Stephens, has lived with Gale and Thomas for the entire year. Hattie's entire income consists of \$1,500 earned as a teacher's aide, \$300 in interest, and \$3,600 in social security benefits. Thomas and Gale provide more than half of Hattie's total support. She is a U.S. citizen, widowed, and 78 years old.
- Their son, Douglas, attends college. This year he is a sophomore.
- If Gale and Thomas 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.


Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.




Thomas Yale	3298
Gale Yale	
3421 Hartford Street	
Your City, State, and ZIP Code	_____
PAY TO THE	
ORDER OF _____	\$ _____
	_____ DOLLARS
HOLLINS NATIONAL BANK	
New York, NY 10001	
_____	_____
| : 322070239 | : 0020204523456	3298

Line 7—Wages

a Employee's social security number 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 11-1XXXXXX		1 Wages, tips, other compensation \$21,500.00		2 Federal income tax withheld \$1,586.77			
c Employer's name, address, and ZIP code Hillsdale School District 1000 W Joplin St SW Wilmington, DE 19850		3 Social security wages \$22,700.00		4 Social security tax withheld \$1,407.10			
		5 Medicare wages and tips \$22,700.00		6 Medicare tax withheld \$328.78			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits \$1,000.00			
e Employee's first name and initial Last name Suff. Gale Yale 3421 Hartford Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D | \$1,200.00			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
YS	11-1123456	\$21,500.00	\$718.81				

Form W-2 Wage and Tax Statement 2008 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.

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.
Refund Monitor – Refund (Balance Due): \$6,222 (2007)
\$ _____ (2008)

a Employee's social security number 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 11-2XXXXXX		1 Wages, tips, other compensation \$3,325.33		2 Federal income tax withheld \$456.59			
c Employer's name, address, and ZIP code Chaffey Family Foods 12 Menlo Road Assaria, KS 67416		3 Social security wages \$2,125.00		4 Social security tax withheld \$205.68			
		5 Medicare wages and tips \$3,325.33		6 Medicare tax withheld \$47.77			
		7 Social security tips \$1,200.00		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Gale S. Yale 3421 Hartford Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
YS	11-2123456	\$3,325.33	\$257.16				

Form W-2 Wage and Tax Statement 2008 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.

Note: Gale kept a daily tip record and reported her tips to her employer as required. She was not required to report her tips for January, March, May, September, and November because she received less than \$20 per month. Her total unreported tip income was \$95. Open a new Form 4137, *Social Security Tax on Unreported Tip Income (Spouse)*, and enter \$95 on line 4, unreported tips, and \$95 on line 5, cash and charge tips you did not report to your employer because the total was less than \$20 in a calendar month.

Refund Monitor – Refund (Balance Due): \$5,963 (2007)
\$ _____ (2008)

Line 8—Interest

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Vincennes Federal 15321 Tyler Street Hartford, CT 06101		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2008</div> <div style="font-size: 1.2em; font-weight: bold;">Interest Income</div> <div style="font-size: 0.8em;">Form 1099-INT</div>	
		1 Interest income			
		\$ 268.45			
		2 Early withdrawal penalty			
		\$ 45.30			
PAYER'S federal identification number 11-3XXXXXXX		RECIPIENT'S identification number 111-XX-XXXX		3 Interest on U.S. Savings Bonds and Treas. obligations	
				\$	
RECIPIENT'S name Thomas Yale Street address (including apt. no.) 3421 Hartford St City, state, and ZIP code Your City, State and ZIP Code		4 Federal income tax withheld		5 Investment expenses	
		\$ 50.25		\$	
		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$			
		8 Tax-exempt interest		9 Specified private activity bond interest	
		\$		\$	
Account number (see instructions)		2nd TIN not.			
		<input type="checkbox"/>			
		\$		\$	
Form 1099-INT		Department of the Treasury - Internal Revenue Service			

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Mercer National Bank 1412 Hastings Hwy Buffalo, NY 14240		Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">2008</div> <div style="font-size: 1.2em; font-weight: bold;">Interest Income</div> <div style="font-size: 0.8em;">Form 1099-INT</div>	
		1 Interest income			
		\$ 156.22			
		2 Early withdrawal penalty			
		\$			
PAYER'S federal identification number 11-4XXXXXXX		RECIPIENT'S identification number 111-XX-XXXX		3 Interest on U.S. Savings Bonds and Treas. obligations	
				\$	
RECIPIENT'S name Thomas and Gale Yale Street address (including apt. no.) 3421 Hartford St City, state, and ZIP code Your City, State and ZIP Code		4 Federal income tax withheld		5 Investment expenses	
		\$		\$	
		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$			
		8 Tax-exempt interest		9 Specified private activity bond interest	
		\$		\$	
Account number (see instructions)		2nd TIN not.			
		<input type="checkbox"/>			
		\$		\$	
Form 1099-INT		Department of the Treasury - Internal Revenue Service			

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Refund Monitor – Refund (Balance Due): \$5,939 (2007)
\$ _____ (2008)

Line 9—Dividends

<input type="checkbox"/> CORRECTED (if checked)		2008		Dividends and Distributions
OMB No. 1545-0110		Form 1099-DIV		
PAYER'S name, street address, city, state, ZIP code, and telephone no. Menlo Global Inc 368 Clafin St Bangor, ME 04401		1a Total ordinary dividends \$ 155.55		Copy B For Recipient
		1b Qualified dividends \$ 155.55		
PAYER'S federal identification number 11-5XXXXXX		RECIPIENT'S identification number 111-XX-XXXX		
RECIPIENT'S name Thomas Yale Street address (including apt. no.) 3421 Hartford Street City, state, and ZIP code Your City, State and ZIP Code		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
Account number (see instructions)		3 Nondividend distributions \$	4 Federal income tax withheld \$	
		5 Investment expenses \$	6 Foreign tax paid \$	
		7 Foreign country or U.S. possession \$	8 Cash liquidation distributions \$	
		9 Noncash liquidation distributions \$		
Form 1099-DIV		(keep for your records)		Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)		2008		Dividends and Distributions
OMB No. 1545-0110		Form 1099-DIV		
PAYER'S name, street address, city, state, ZIP code, and telephone no. Duquesne Industries Inc 23 Franklin Drive Pittsburgh, PA 15219		1a Total ordinary dividends \$ 456.26		Copy B For Recipient
		1b Qualified dividends \$		
PAYER'S federal identification number 11-6XXXXXX		RECIPIENT'S identification number 112-XX-XXXX		
RECIPIENT'S name Gale S. Yale Street address (including apt. no.) 3421 Hartford Street City, state, and ZIP code Your City, State and ZIP Code		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
Account number (see instructions)		3 Nondividend distributions \$	4 Federal income tax withheld \$ 75.00	
		5 Investment expenses \$	6 Foreign tax paid \$	
		7 Foreign country or U.S. possession \$	8 Cash liquidation distributions \$	
		9 Noncash liquidation distributions \$		
Form 1099-DIV		(keep for your records)		Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$5,877 (2007)
\$ _____ (2008)

Line 10—Taxable Refunds

Thomas and Gale did not itemize last year but received a refund from the state department of revenue in the amount of \$450.

Line 12—Business Income, Schedule C-EZ

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

Gross income \$2,800

Business expenses:

Advertising \$150

Supplies \$345

Agency fees \$50

Last year Thomas drove his vehicle 11,229 miles for personal use and 108 miles each month for business. Thomas placed this vehicle in service on June 1, 2006. The vehicle was available for personal use during off-duty hours. Thomas and Gale have another vehicle for personal use. All documentation is written.

Thomas 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	OMB No. 1545-0115		Miscellaneous Income
Lafayette Tutor Services 8350 Bluefield Way, Suite 240 Concord, NH 03301		\$	2008	Form 1099-MISC	
		2 Royalties			
		\$	3 Other income	4 Federal income tax withheld	
PAYER'S federal identification number	RECIPIENT'S identification number	\$	5 Fishing boat proceeds	6 Medical and health care payments	Copy 2 To be filed with recipient's state income tax return, when required.
11-7XXXXXX	111-XX-XXXX	\$	\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
Thomas Yale		\$ 2,125.00	\$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
3421 Hartford Street			\$		
City, state, and ZIP code		11	12		
Your City, State and ZIP Code					
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
\$	\$	\$		\$	

Form 1099-MISC Department of the Treasury - Internal Revenue Service

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

Refund Monitor – Refund (Balance Due): \$4,463 (2007)

\$ _____ (2008)

Line 15—IRA Distributions

Gale received the following early distribution from her IRA to make major home repairs.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code Hastings Investments 45 Rockhurst Way Providence, RI 02904		1 Gross distribution \$ 10,000.00	2008		2a Taxable amount \$ 10,000.00		2008
PAYER'S federal identification number 11-8XXXXXX		RECIPIENT'S identification number 112-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>			
RECIPIENT'S name Gale Yale		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,000.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
Street address (including apt. no.) 3421 Hartford St.		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$				This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State and ZIP Code		7 Distribution code(s) 1	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		9a Your percentage of total distribution %	
1st year of desig. Roth contrib.		9b Total employee contributions \$		10 State tax withheld \$				11 State/Payer's state no. $
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		12 State distribution \$	
						15 Local distribution \$	

Form 1099-R Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$1,483 (2007)
\$ _____ (2008)

Line 16—Pensions and Annuities

Thomas is an eligible retired public safety officer and has records showing he paid \$3,000 directly from his retirement plan for health insurance.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code Baker County Police Department 908 Piedmont Parkway Columbus, OH 43216		1 Gross distribution \$ 14,400.00	2008		2a Taxable amount \$ 13,200.00		2008
PAYER'S federal identification number 11-9XXXXXX		RECIPIENT'S identification number 111-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>			
RECIPIENT'S name Thomas A. Yale		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1320.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
Street address (including apt. no.) 3421 Hartford St		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$				This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State and ZIP Code		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %		9a Your percentage of total distribution %	
1st year of desig. Roth contrib.		9b Total employee contributions \$ 48,483.00		10 State tax withheld \$				11 State/Payer's state no. $
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		12 State distribution \$	
						15 Local distribution \$	

Form 1099-R Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$1,482 (2007)
\$ _____ (2008)

Line 20a—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
2008 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name Thomas A. Yale		Box 2. Beneficiary's Social Security Number 111-XX-XXXX	
Box 3. Benefits Paid in 2008 \$10,800.00	Box 4. Benefits Repaid to SSA in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$10,800.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$9,493.00 Medicare Part B premiums deducted from your benefits: \$ 1,156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$185.00 Total Additions: \$10,800.00 Benefits for 2008: \$10,800.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding Box 7. Address 3421 Hartford Street Your City, State and ZIP Code Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of June 13, 2008 - Subject to Change			
Form SSA-1099-SM (1-2008)		DO NOT RETURN THIS FORM TO SSA OR IRS	

Refund Monitor – Refund (Balance Due): \$102 (2007)
\$ ____ (2008)

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238
PAYER'S name, address, ZIP code, federal identification number, and telephone number Bluffton Casino 1921 Cornell Ct. Detroit, MI 48233 Payer ID: 11-0XXXXXX 213-555-XXXX	1 Gross winnings \$750.00	2 Federal income tax withheld \$75.00		<div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">2008</div> <div style="font-weight: bold; margin-bottom: 5px;">Form W-2G</div> <div style="font-weight: bold; margin-bottom: 5px;">Certain Gambling Winnings</div>
	3 Type of wager Poker	4 Date won 05 : 15 : 2008		
	5 Transaction	6 Race		
	7 Winnings from identical wagers	8 Cashier		
WINNER'S name, address (including apt. no.), and ZIP code Gale Yale 3421 Hartford Street Your City, State and ZIP Code	9 Winner's taxpayer identification no. 112-XX-XXXX	10 Window		This information is being furnished to the Internal Revenue Service. <div style="text-align: center; font-weight: bold;">Copy B</div> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
	11 First I.D.	12 Second I.D.		
	13 State/Payer's state identification no.	14 State income tax withheld		
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.				
Signature ▶ Gale Yale		Date ▶ 5/15/2008		
Form W-2G		Department of the Treasury - Internal Revenue Service		

In addition to Gale's poker winnings, she had \$1,040 in losses.

Refund Monitor – Refund (Balance Due): \$65 (2007)
\$ ____ (2008)

Line 27—One-Half of Self-Employment Tax Adjustment

If you are using TaxWise[®], the adjustment for one-half of the self-employment tax will calculate automatically. (Paper preparers must use Schedule SE to determine self-employment tax and enter the amount from line 6 onto the Form 1040 as an adjustment to income on line 27.)

Line 30—Penalty on Early Withdrawal of Savings Adjustment

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

Line 31a—Alimony Paid Adjustment

Thomas paid his ex-wife Judy \$500 each month in alimony. Judy's SSN is 116-XX-XXXX.

Refund Monitor – Refund (Balance Due): \$965 (2007)
\$ ____ (2008)

Line 32—IRA Deduction

Thomas contributed \$5,000 to a traditional IRA. Gale, in addition to the voluntary contributions made to her employer, contributed \$2,500 to a traditional IRA.

Refund Monitor – Refund (Balance Due): \$2,593 (2007)
\$ ____ (2008)

Line 33—Student Loan Interest Deduction

Gale paid \$800 in interest on student loans to obtain her Master of Science degree in Elementary Education.

Refund Monitor – Refund (Balance Due): \$2,673 (2007)
\$ ____ (2008)

Line 34—Jury Duty Adjustment

Gale was a federal juror for four weeks during March (20 weekdays). While serving on jury duty, she received \$40 per day for her jury service.

Gale's employer continued to pay her salary for the first two weeks of her jury service on the condition that any jury duty pay received during those 10 weekdays be surrendered to the employer.

Refund Monitor – Refund (Balance Due): \$2,633 (2007)
\$ ____ (2008)

Line 40—Itemized Deductions, Schedule A

Thomas and Gale would like to itemize their deductions this year. They provided you with the following receipts. Complete Schedule A.

Medical insurance premiums (paid by Gale)	\$2,200
Hospital bills (unreimbursed)	\$275
Doctor bills (unreimbursed)	\$450
Dentist bills (reimbursed by insurance)	\$1,100
Antihistamine (unreimbursed)	\$185
Prescription drugs for Hattie, paid by Gale (unreimbursed)	\$625
Life insurance premiums	\$250
Insulin (unreimbursed)	\$300
Vitamins (unreimbursed)	\$100
Federal income tax	\$3,525
Personal property tax (value based)	\$465
Real estate tax	\$1,200
Utility taxes	\$635
Mortgage interest	\$3,755
Credit card interest	\$850
Personal loan interest	\$319
Church contributions paid by check	\$3,002
Chamber of Commerce contributions	\$125
Homeowner's association contributions	\$550
Raffle tickets at church	\$75
Union dues	\$185

Refund Monitor – Refund (Balance Due): \$2,668 (2007)

\$ _____ (2008)

Line 47—Credit for Child and Dependent Care Expenses, Form 2441

Thomas and Gale paid \$2,800 to Dana Child Care Center for after-school care for Melissa. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Dana Child Care Center is 12-0XXXXXX.

Refund Monitor – Refund (Balance Due): \$3,161 (2007)

\$ _____ (2008)

Line 49—Education Credit, Form 8863

Hattie paid \$1,000 for a college course to improve her classroom management skills. Thomas and Gale ask if the \$1,000 is deductible on their tax return. Complete Form 8863.

Douglas Yale is a sophomore in college. The 1098T shown below was issued by his college. The Yales paid \$7,500 to the institution by check.

Refund Monitor – Refund (Balance Due): \$4,034 (2007)

\$ _____ (2008)

<input type="checkbox"/> CORRECTED				Tuition Statement		
FILER'S name, street address, city, state, ZIP code, and telephone number Ashland University 319 Kendall Circle Memphis, TN 38101 212-555-XXXX		1 Payments received for qualified tuition and related expenses \$ 7,500.00	OMB No. 1545-1574 2008			
		2 Amounts billed for qualified tuition and related expenses \$	Form 1098-T			
FILER'S federal identification no. XXXXXX	STUDENT'S social security number 114-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2008 <input type="checkbox"/>		Copy B For Student		
STUDENT'S name Douglas Yale		4 Adjustments made for a prior year \$	5 Scholarships or grants \$		This is important tax information and is being furnished to the Internal Revenue Service.	
Street address (including apt. no.) 3421 Hartford St		6 Adjustments to scholarships or grants for a prior year \$		7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2009 <input type="checkbox"/>		
City, state, and ZIP code Your city, state and ZIP code						
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$			
Form 1098-T		(keep for your records)		Department of the Treasury - Internal Revenue Service		

Line 51—Child Tax Credit

If using TaxWise[®], this line will calculate automatically.

Line 57—Self-Employment Tax, Schedule SE

TaxWise[®] will automatically calculate and complete Schedule SE because Thomas had net self-employment income of more than \$400.

Line 59—Additional Tax on IRAs and Other Qualified Retirement Plans

Because Gale is under age 59 1/2, her \$10,000 IRA distribution is subject to an additional 10% tax. This tax is calculated automatically by TaxWise[®] on Form 5329.

Line 65—Earned Income Credit

Thomas and Gale want to know if they qualify for earned income credit (EIC) this year. Complete the questions on Schedule EIC as needed, then complete the EIC worksheet.

Line 67—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 75a—Amount You Want Refunded to You

Thomas and Gale would like their refund direct deposited into their checking account.

Refund Monitor – Refund (Balance Due): \$4,034 (2007)

\$ _____ (2008)

Finishing the Return

Thomas and Gale 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.

Complete Form 8158, *Quality Review Sheet*, on the following page.

Quality Review



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

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

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

Verifying the Return *Check each item only when you verify that the review step is complete.*

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return *Check the appropriate box once you have confirmed the steps have been taken.*

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Intermediate Practice Exercises 5–8

Exercise 5 – Wright Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service <h3 style="margin: 0;">Intake/Interview & Quality Review Sheet</h3>	OMB # 1545-1964																																															
<p>You (and Spouse) will need:</p> <ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Amounts of any other income</i> • <i>Child care provider's identification number</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Bank documents showing routing and account numbers if requesting direct deposit/debit</i> 																																																	
<p>Part I: Taxpayer Information</p>																																																	
1. Your First Name Andre		M.I. M	Last Name Wright		2. Date of Birth (mm/dd/yyyy) 04/20/1970																																												
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Computer Tech																																											
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)																																												
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation																																											
13. Address 516 Windgate Road			Apt #	City Your City		State YS	Zip Code Your ZIP Code																																										
14. Phone Number and e-mail address Phone: (813) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																													
16. On December 31st a. Were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)																																																	
<p>Part II. Family and Dependent Information – Do not include you or your spouse.</p> <p><i>Print the name of everyone who lived in your home and outside your home that you supported during the year.</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Name (first, last)</th> <th style="width: 10%;">Date of Birth mm/dd/yyyy</th> <th style="width: 15%;">Relationship to you (son, daughter, etc.)</th> <th style="width: 10%;">Number of months person lived with you last year</th> <th style="width: 10%;">US Citizen, Resident of US, Canada or Mexico (yes or no)</th> <th style="width: 15%;">Is the dependent a full time student? (yes or no)</th> </tr> <tr> <th style="text-align: center;">(a)</th> <th style="text-align: center;">(b)</th> <th style="text-align: center;">(c)</th> <th style="text-align: center;">(d)</th> <th style="text-align: center;">(e)</th> <th style="text-align: center;">(f)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">John Wright</td> <td style="text-align: center;">10/02/1996</td> <td style="text-align: center;">Son</td> <td style="text-align: center;">12</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>								Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)	(a)	(b)	(c)	(d)	(e)	(f)	John Wright	10/02/1996	Son	12	Yes	Yes																								
Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)																																												
(a)	(b)	(c)	(d)	(e)	(f)																																												
John Wright	10/02/1996	Son	12	Yes	Yes																																												
<p>Paperwork Reduction Act Notice</p> <p>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.</p>																																																	
Catalog Number 52121E				Form 13614-C (9-2008)																																													
<p>Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.</p>																																																	

Exercise 5 – Wright Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$900 _____

Interview Notes – Wright


- Andre is a single dad and provides total support for his son, John.
- No one else can claim Andre or his son as a dependent.
- Andre elects to contribute to the Presidential Election Campaign Fund.
- Andre did not itemize deductions last year.
- Andre paid for John to attend before- and after-school care at Lafayette Day Care. The total paid for child care is \$1,875. The day care's address is 775 Campbell Drive, Your City, State, and ZIP Code. EIN: 12-4XXXXXX.
- Andre wants any money refunded or due handled by paper check.
- Andre did not pay any real estate taxes in 2008.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.


In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2008 Interest Income Form 1099-INT	
PAYER'S name, street address, city, state, ZIP code, and telephone no. Newcomb Savings & Loan 3265 Elon Way Baltimore, MD 21233		Payer's RTN (optional) 1 Interest income \$ 147.31 2 Early withdrawal penalty \$ 15.75	Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number 12-1XXXXXX	RECIPIENT'S identification number 121-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name Andre Wright Street address (including apt. no.) 516 Windgate Rd City, state, and ZIP code Your City, State and ZIP Code		4 Federal income tax withheld \$	5 Investment expenses \$
Account number (see instructions)		6 Foreign tax paid \$	7 Foreign country or U.S. possession
2nd TIN not. <input type="checkbox"/>		8 Tax-exempt interest \$	9 Specified private activity bond interest \$
Form 1099-INT		Department of the Treasury - Internal Revenue Service	

a Employee's social security number 121-XX-XXXX		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 12-2XXXXXX		1 Wages, tips, other compensation \$16,765.11		2 Federal income tax withheld \$1,268.23	
c Employer's name, address, and ZIP code Dillard Technology 1134 Friendly Blvd NW Tampa, FL 33635		3 Social security wages \$17,923.65		4 Social security tax withheld \$1,111.27	
		5 Medicare wages and tips \$17,923.65		6 Medicare tax withheld \$259.89	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Andre Wright 516 Windgate Road Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,158.54	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code		12d			
15 State Employer's state ID number YS 1-337-695	16 State wages, tips, etc. \$16,765.11	17 State income tax \$503.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2008 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.

a Employee's social security number 121-XX-XXXX		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 12-3XXXXXX		1 Wages, tips, other compensation \$12,465.56		2 Federal income tax withheld \$1,219.00	
c Employer's name, address, and ZIP code Reinhardt Technology 74 Lawrence Avenue Saint Petersburg, FL 33702		3 Social security wages \$12,465.56		4 Social security tax withheld \$773.46	
		5 Medicare wages and tips \$12,465.56		6 Medicare tax withheld \$181.10	
		7 Social security tips		8 Allocated tips	
d Control number 13876532		9 Advance EIC payment \$750.00		10 Dependent care benefits \$750.00	
e Employee's first name and initial Last name Suff. Andre Wright 516 Windgate Road Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code		12d			
15 State Employer's state ID number YS 1-337-695	16 State wages, tips, etc. \$12,465.56	17 State income tax \$675.89	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2008 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.

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- Yes No A completed **Intake/Interview Sheet** was used to prepare this tax return.
- Yes No **Name(s) and SSNs/ITINs** for taxpayer(s) match the supporting documents.
- Yes No **The taxpayer(s) address and Date of Birth** match the Intake/Interview Sheet and have been confirmed with the taxpayer.
- Yes No **Filing status** was correctly determined and is notated on the Intake/Interview Sheet.
- Yes No **Dependent information** is correctly shown including names, SSNs/ITINs, and DOBs.
- Yes No All **income** indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
- Yes No Any **Adjustments to Income** are correctly reported.
- Yes No The completed return reflects the correct **standard deduction** unless itemized deductions were used. If **itemized deductions** were used, the Schedule A has been completed accurately based on supporting documents.
- Yes No The **non-refundable credits** have been correctly reported.
- Yes No All payments from **W-2s and F1099's** and estimated tax payments are correct.
- Yes No The **refundable credits** are correctly reported including the EIC determination based on the information provided.
- Yes No If **direct deposit or debit** was elected, information on the return matches the taxpayer's checking/saving account and routing information.

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 6 – Reed Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Amounts of any other income*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Child care provider's identification number*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name John		M.I. J	Last Name Reed		2. Date of Birth (mm/dd/yyyy) 06/15/1966
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Manager
7. Spouse's First Name Elizabeth		M.I.	Last Name Reed		8. Date of Birth (mm/dd/yyyy)
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation
13. Address 108 North Phillips Street			Apt #	City Your City	State YS Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (727) 555-XXXX e-mail:			15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31st					
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed					
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)					

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Jeffrey Lamar	03/03/1999	Nephew	7	Yes	Yes
Jack Reed	09/09/1987	Son	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exercise 6 – Reed Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

Yes No If yes, how much? \$600 _____


Interview Notes – Reed

- John is married to Elizabeth Reed (132-XX-XXXX). She left him two years ago and has not lived with him since. They file separate returns, and neither itemizes deductions.
- John paid the total cost of maintaining his home for himself and his son Jack. When John's sister became ill last June, her son Jeffrey moved in with him. John provided all support for both children.
- Jack is a junior, and a full-time student, at the local college. He received a \$500 tax-free grant. In addition, his father paid \$1,238 for his tuition and fees using a credit card.
- John does not want to contribute to the Presidential Election Campaign Fund. If a refund is due, he wants a check mailed to his home. He will pay any tax due by check.
- John did not pay any real estate taxes in 2008.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



a Employee's social security number 131-XX-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 13-1XXXXXX		1 Wages, tips, other compensation \$14,713.78		2 Federal income tax withheld \$1,383.57	
c Employer's name, address, and ZIP code King Insulation, Inc. 2300 East Olivet Franklin, PA 16323		3 Social security wages \$15,609.34		4 Social security tax withheld \$967.78	
		5 Medicare wages and tips \$15,609.34		6 Medicare tax withheld \$226.34	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. John J. Reed 108 North Phillips Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$895.56	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number YS 13-5XXXXXX	16 State wages, tips, etc. \$14,713.78	17 State income tax \$334.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2008

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.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Franklin Investments and Loans 175 North Oakwood Ave. Franklin, PA 16323		1 Original issue discount for 2008* \$ 837.00	OMB No. 1545-0117 2008	Original Issue Discount
		2 Other periodic interest \$	Form 1099-OID	
PAYER'S federal identification number 13-2XXXXXX	RECIPIENT'S identification number 131-XX-XXXX	3 Early withdrawal penalty \$	4 Federal income tax withheld \$ 83.00	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name John J. Reed		5 Description		
Street address (including apt. no.) 108 North Phillips Street		6 Original issue discount on U.S. Treasury obligations* \$		
City, state, and ZIP code Your City, State and ZIP Code		7 Investment expenses \$		
Account number (see instructions)		* This may not be the correct figure to report on your income tax return. See instructions on the back.		

Form **1099-OID** (keep for your records) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Butler Investment Services 2121 Pembroke Parkway Pittsburgh, PA 15219		1a Total ordinary dividends \$ 108.96	OMB No. 1545-0110 2008	Dividends and Distributions
		1b Qualified dividends \$ 108.96	Form 1099-DIV	
PAYER'S federal identification number 13-3XXXXXX	RECIPIENT'S identification number 131-XX-XXXX	2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name John J. Reed		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
Street address (including apt. no.) 108 N Phillips St		3 Nondividend distributions \$	4 Federal income tax withheld \$	
City, state, and ZIP code Your City, State and ZIP Code		5 Investment expenses \$	6 Foreign tax paid \$	
Account number (see instructions)		7 Foreign country or U.S. possession \$	8 Cash liquidation distributions \$	
		9 Noncash liquidation distributions \$		

Form **1099-DIV** (keep for your records) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Defense Finance and Accounting SVC US Military Retirement Pay P. O. Box 7139 London, KY 40741		1 Gross distribution \$ 12,174.00		OMB No. 1545-0119 2008 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 12,174.00		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 13-4XXXXXXX	RECIPIENT'S identification number 131-XX-XXXX	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 675.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name John J. Reed Street address (including apt. no.) 108 N Phillips Street City, state, and ZIP code Your City, State and ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7		8 Other \$ %		This information is being furnished to the Internal Revenue Service.
		9a Your percentage of total distribution %		9b Total employee contributions \$		
		10 State tax withheld \$		11 State/Payer's state no. YS/22-5XXXXXX		12 State distribution \$ \$12,174.00
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

Quality Review



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

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

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

Verifying the Return		Check each item only when you verify that the review step is complete.
1.	<input type="checkbox"/> Yes <input type="checkbox"/> No	A completed Intake/Interview Sheet was used to prepare this tax return.
2.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.
3.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.
4.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.
5.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.
6.	<input type="checkbox"/> Yes <input type="checkbox"/> No	All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
7.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Any Adjustments to Income are correctly reported.
8.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents.
9.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The non-refundable credits have been correctly reported.
10.	<input type="checkbox"/> Yes <input type="checkbox"/> No	All payments from W-2s and F1099's and estimated tax payments are correct.
11.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The refundable credits are correctly reported including the EIC determination based on the information provided.
12.	<input type="checkbox"/> Yes <input type="checkbox"/> No	If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information.

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 7 – Ellsworth Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Jessica		M.I. D	Last Name Ellsworth		2. Date of Birth (mm/dd/yyyy) 02/10/1960	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Nurse
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)	
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation
13. Address 1734 Hillsdale Circle			Apt #	City Your City		State YS
						Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (814) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31st						
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input checked="" type="checkbox"/> Widowed						
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Is your spouse deceased? If yes, provide the date of death. 05/24/2006 (mm/dd/yyyy)						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Kendall Ellsworth	09/05/1993	Daughter	12	Yes	Yes
Kenneth Ellsworth	05/15/1988	Son	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exercise 7 – Ellsworth Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify Gambling Winnings

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

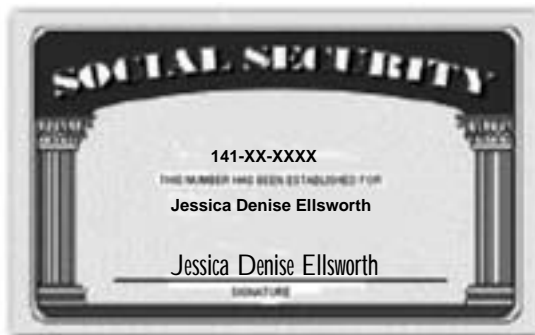
Yes No If yes, how much? \$900

Interview Notes – Ellsworth

- Jessica’s husband, Terry, died in May 2006.
- Jessica pays all household expenses and all support for her children.
- Jessica was unemployed part of last year.
- She is repaying a student loan and received a statement from the lending institution showing she paid \$238.57 in interest last year.
- Jessica received \$800 in tax-exempt interest from York Municipal Bond.
- Jessica had gambling losses of \$1,800.
- Kenneth is a full-time student at Gannon University. He started his third year in college last August. Kenneth’s grandmother made the payments for his tuition and fees directly to Gannon.
- Jessica wants to contribute to the Presidential Election Campaign Fund.
- Jessica did not pay any real estate taxes in 2008.
- Any refund or payment should be handled by paper check.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer’s return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer’s signature.



<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2008		Interest Income	
PAYER'S name, street address, city, state, ZIP code, and telephone no. Lamar Bank 5501 Tulane Avenue Baltimore, MD 21233		Payer's RTN (optional) 1 Interest income \$ 217.89 2 Early withdrawal penalty \$		OMB No. 1545-0112 2008 Form 1099-INT	
PAYER'S federal identification number 14-2XXXXXX		RECIPIENT'S identification number 141-XX-XXXX		3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name Jessica Ellsworth Street address (including apt. no.) 1734 Hillside Circle City, state, and ZIP code Your City, State and ZIP code		4 Federal income tax withheld \$		5 Investment expenses \$	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		6 Foreign tax paid \$	
				7 Foreign country or U.S. possession 	
				8 Tax-exempt interest \$	
				9 Specified private activity bond interest \$	

Form **1099-INT** Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2008		Wage and Tax Statement	
PAYER'S name, street address, city, state, ZIP code, and telephone no. Lamar Bank 5501 Tulane Avenue Baltimore, MD 21233		Payer's RTN (optional) 1 Interest income \$ 217.89 2 Early withdrawal penalty \$		OMB No. 1545-0112 2008 Form 1099-INT	
PAYER'S federal identification number 14-2XXXXXX		RECIPIENT'S identification number 141-XX-XXXX		3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name Jessica Ellsworth Street address (including apt. no.) 1734 Hillside Circle City, state, and ZIP code Your City, State and ZIP code		4 Federal income tax withheld \$		5 Investment expenses \$	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		6 Foreign tax paid \$	
				7 Foreign country or U.S. possession 	
				8 Tax-exempt interest \$	
				9 Specified private activity bond interest \$	

Form **1099-INT** Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		2008		W-2 Wage and Tax Statement	
PAYER'S name, street address, city, state, ZIP code, and telephone no. Lamar Bank 5501 Tulane Avenue Baltimore, MD 21233		Payer's RTN (optional) 1 Interest income \$ 217.89 2 Early withdrawal penalty \$		OMB No. 1545-0112 2008 Form 1099-INT	
PAYER'S federal identification number 14-2XXXXXX		RECIPIENT'S identification number 141-XX-XXXX		3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name Jessica Ellsworth Street address (including apt. no.) 1734 Hillside Circle City, state, and ZIP code Your City, State and ZIP code		4 Federal income tax withheld \$		5 Investment expenses \$	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		6 Foreign tax paid \$	
				7 Foreign country or U.S. possession 	
				8 Tax-exempt interest \$	
				9 Specified private activity bond interest \$	

Form **1099-INT** Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238			
PAYER'S name, address, ZIP code, federal identification number, and telephone number Butler Casino 2233 Clark Hwy Reno, NV 89510 14-3XXXXXX 212-555-XXXX		1 Gross winnings	675.00	2 Federal income tax withheld		<h1 style="font-size: 2em; margin: 0;">2008</h1> <h2 style="margin: 0;">Form W-2G</h2> <h3 style="margin: 0;">Certain Gambling Winnings</h3>	
		3 Type of wager	SLOTS	4 Date won			06 : 23 : 2008
		5 Transaction		6 Race			
		7 Winnings from identical wagers		8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code Jessica Ellsworth 1734 Hillside Circle Your City, State and ZIP Code		9 Winner's taxpayer identification no.	141-XX-XXXX		This information is being furnished to the Internal Revenue Service. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.		
		11 First I.D.	12 Second I.D.				
		13 State/Payer's state identification no.	14 State income tax withheld				
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.							
Signature ► Jessica Ellsworth			Date ► 06/23/2008				
Form W-2G		Department of the Treasury - Internal Revenue Service					

Note: If using TaxWise® 2007 software, change the year for "Date Won" to 2007.

<input type="checkbox"/> CORRECTED				OMB No. 1545-1574			
FILER'S name, street address, city, state, ZIP code, and telephone number Gannon University 677 Hudson Drive Sioux Falls, SD 57101 856-555-XXXX		1 Payments received for qualified tuition and related expenses	\$ 6,500.00	2008			
		2 Amounts billed for qualified tuition and related expenses	\$ 15,500.00	Form 1098-T			
FILER'S federal identification no. 14-4XXXXXX		STUDENT'S social security number 143-XX-XXXX		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.			
STUDENT'S name Kenneth Ellsworth		4 Adjustments made for a prior year	\$			5 Scholarships or grants	
Street address (including apt. no.) 1734 Hillside Circle		\$				7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2009 ► <input type="checkbox"/>	
City, state, and ZIP code Your City, State and ZIP Code							
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund		
Form 1098-T		(keep for your records)		Department of the Treasury - Internal Revenue Service			

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0120			
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission PO Box 854 Billings, MT 59101		1 Unemployment compensation	\$ 849.75	2008			
		2 State or local income tax refunds, credits, or offsets	\$	Form 1099-G			
PAYER'S federal identification number 14-5XXXXXX		RECIPIENT'S identification number 141-XX-XXXX		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
RECIPIENT'S name Jessica Ellsworth		5 ATAA payments	\$			6 Taxable grants	
Street address (including apt. no.) 1734 Criswell Circle		\$				8 Box 2 is trade or business income ► <input type="checkbox"/>	
City, state, and ZIP code Your City, State and ZIP Code							
Account number (see instructions)		7 Agriculture payments		8 Box 2 is trade or business income ► <input type="checkbox"/>			
Form 1099-G		(keep for your records)		Department of the Treasury - Internal Revenue Service			

Since her husband's death, Jessica has been trying to obtain social security benefits. She was finally approved for benefits this year and received a lump-sum distribution. She will report the entire payment in 2008, the year it was received.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2008 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name Jessica Ellsworth		Box 2. Beneficiary's Social Security Number 141-XX-XXXX
Box 3. Benefits Paid in 2008 *\$15,858.00	Box 4. Benefits Repaid to SSA in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$15,858.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: \$12,768.00 Attorney Fees: \$3,090.00 Total: \$15,858.00 Benefits for 2008: \$15,858 * Includes \$3,418.00 Paid in 2008 for 2007 \$1,390.00 Paid in 2008 for 2006		Box 6. Voluntary Federal Income Tax Withholding Box 7. Address 1734 Hillsdale Circle Your City, State and ZIP Code Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of June 13, 2008 - Subject to Change		
Form SSA-1099-SM (1-2008)		DO NOT RETURN THIS FORM TO SSA OR IRS

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 8 – Highland Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Webster	M.I.	Last Name Highland	2. Date of Birth (mm/dd/yyyy) 08/02/1971
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Occupation General Contractor
7. Spouse's First Name Taylor	M.I. J	Last Name Langston	8. Date of Birth (mm/dd/yyyy) 12/25/1967
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12. Occupation Office Assistant
13. Address 919 N Parsons Street	Apt #	City Your City	State | Zip Code YS | Your ZIP Code
14. Phone Number and e-mail address Phone: (621) 555-XXXX e-mail:		15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
16. On December 31st			
a. Were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed			
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No			
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)			

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Regis Highland	06/23/2000	Son	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? Webster \$600; Taylor \$600

Interview Notes – Highland

- Webster and Taylor married on January 1 of this year. Taylor has not filed a name change form with the Social Security Administration.
- If possible, they want to file a joint return.
- Webster has a son, Regis, from his previous marriage. Regis lived with Webster all last year. Webster provided almost all of Regis's support but the divorce decree allows Regis to be claimed as a dependent by his mother.
- In addition to her job as an office assistant, Taylor has a small home-based word processing business. Her gross income was \$4,850. Her expense for materials was \$363. She has written records for the 1,200 business miles (100 miles per month) and 9,000 other miles driven during the year. She has only one car, which was available to her during off-duty hours. Her business takes up only a very small area in her home and she uses her computer mainly for personal business. Taylor placed her car in service on February 4, 2006. Use business code: 999999.
- A neighbor, Lenoir Mitchell, cares for Regis after school. Webster paid her \$1,250 for the year. Lenoir's SSN is 154-XX-XXXX. Her address is 628 N. Parsons Street, Your City, State, and ZIP.
- Webster and Taylor both want to contribute to the Presidential Election Campaign Fund.
- They would like to handle any refund or payment electronically.
- Webster itemized deductions last year and received a state refund of \$375. He filed as head of household and his itemized deductions for last year totaled \$10,800. The amount from last year's Schedule A, line 5a (income taxes) was \$571 and line 5b (general sales taxes) was \$182. His taxable income was \$4,876. Taylor did not itemize deductions last year.
- Taylor did not pay any real estate taxes in 2008.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



Webster Highland Taylor Highland 919 N. Parsons Street Your City, State, and ZIP Code	310
PAY TO THE ORDER OF _____	\$ _____
_____ DOLLARS	
YORK NATIONAL BANK Rochester, NY 14603	
_____	_____
| : 062005690 | : 00578965542	310

a Employee's social security number 151-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 15-1XXXXXX		1 Wages, tips, other compensation \$17,510.35		2 Federal income tax withheld \$1,375.50	
c Employer's name, address, and ZIP code King General Contracting Services 643 Sinclair St. Memphis, TN 38101		3 Social security wages \$17,510.35		4 Social security tax withheld \$1,085.62	
		5 Medicare wages and tips \$17,510.35		6 Medicare tax withheld \$253.77	
		7 Social security tips		8 Allocated tips	
d Control number 123Y8TT		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Webster Highland 919 N. Parsons St. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number YS 99-5678245	16 State wages, tips, etc. \$17,510.35	17 State income tax \$550.10	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2008 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.

a Employee's social security number 152-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 15-2XXXXXX		1 Wages, tips, other compensation \$11,411.12		2 Federal income tax withheld \$1,072.05	
c Employer's name, address, and ZIP code Bennett Trading Company 12 Pembroke St New Orleans, LA 70113		3 Social security wages \$11,411.12		4 Social security tax withheld \$707.10	
		5 Medicare wages and tips \$11,411.12		6 Medicare tax withheld \$165.49	
		7 Social security tips		8 Allocated tips	
d Control number 56-34401LANG		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Taylor Langston 2708 Marywood Drive Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State Employer's state ID number YS 32-566X72	16 State wages, tips, etc. \$11,411.12	17 State income tax \$377.15	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2008 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.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0112		
PAYER'S name, street address, city, state, ZIP code, and telephone no. Beckley First National Bank 200 N Mankato Blvd Sacramento, CA 95813		Payer's RTN (optional)	<div style="font-size: 2em; font-weight: bold;">2008</div> <div style="font-weight: bold; font-size: 1.2em;">Interest Income</div>	
		1 Interest income \$ 912.57		Form 1099-INT
		2 Early withdrawal penalty \$		
PAYER'S federal identification number 15-3XXXXXX	RECIPIENT'S identification number 151-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name Webster Highland Street address (including apt. no.) 919 N Parsons St City, state, and ZIP code Your City, State and ZIP Code		4 Federal income tax withheld \$ 91.12	5 Investment expenses \$	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>			

Form **1099-INT** Department of the Treasury - Internal Revenue Service

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

All of the following are unreimbursed expenses for Webster Highland:

Medical insurance	\$2,250
Medical travel (January–May)	500 miles
Dental bills	\$275
Vitamins	\$75
New glasses (out-of-pocket expense)	\$165
Prescription drugs	\$563
Teeth whitening products	\$120
Church donations paid by check	\$1,750
Donation to the Presidential Election Campaign Fund	\$1,500
Donation to the Salvation Army (check)	\$500
Mortgage late payment fee	\$75
Home mortgage interest	\$3,100
Car loan interest	\$1,230
City real estate tax	\$550
County real estate tax	\$1,721
Cash donation to United Way (no written documentation)	\$50
Personal property taxes (value based)	\$817
Traffic fine	\$150
Gambling losses	\$1,010

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- Yes No A completed **Intake/Interview Sheet** was used to prepare this tax return.
- Yes No **Name(s) and SSNs/ITINs** for taxpayer(s) match the supporting documents.
- Yes No **The taxpayer(s) address and Date of Birth** match the Intake/Interview Sheet and have been confirmed with the taxpayer.
- Yes No **Filing status** was correctly determined and is notated on the Intake/Interview Sheet.
- Yes No **Dependent information** is correctly shown including names, SSNs/ITINs, and DOBs.
- Yes No All **income** indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
- Yes No Any **Adjustments to Income** are correctly reported.
- Yes No The completed return reflects the correct **standard deduction** unless itemized deductions were used. If **itemized deductions** were used, the Schedule A has been completed accurately based on supporting documents.
- Yes No The **non-refundable credits** have been correctly reported.
- Yes No All payments from **W-2s and F1099's** and estimated tax payments are correct.
- Yes No The **refundable credits** are correctly reported including the EIC determination based on the information provided.
- Yes No If **direct deposit or debit** was elected, information on the return matches the taxpayer's checking/saving account and routing information.

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Advanced Comprehensive Problem

Problem C – Dalhart Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964					
You (and Spouse) will need:							
<ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Amounts of any other income</i> • <i>Child care provider's identification number</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Bank documents showing routing and account numbers if requesting direct deposit/debit</i> 							
Part I: Taxpayer Information							
1. Your First Name Jeremy		M.I. R.	Last Name Dalhart		2. Date of Birth (mm/dd/yyyy) 07/28/1941		
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Clerk	
7. Spouse's First Name Janice		M.I. B	Last Name Smith		8. Date of Birth (mm/dd/yyyy) 01/16/1943		
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation School Teacher	
13. Address 1068 Perry Street			Apt #	City Your City		State YS	Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (866) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31st							
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed							
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No							
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)							
Part II. Family and Dependent Information – Do not include you or your spouse.							
<i>Print the name of everyone who lived in your home and outside your home that you supported during the year.</i>							
Name (first, last)		Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)	
(a)		(b)	(c)	(d)	(e)	(f)	
Marian Dalhart		03/13/1988	Daughter	12	Yes	Yes	
Ashley Thomas		05/08/1999	Grandchild	12	Yes	Yes	
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 (9-2008)		
Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.							

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify (Gambling Winnings(W2G))

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- Yes No 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

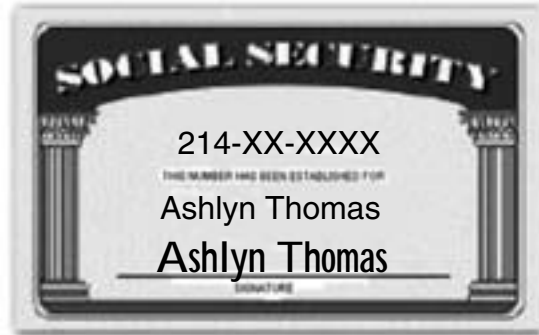
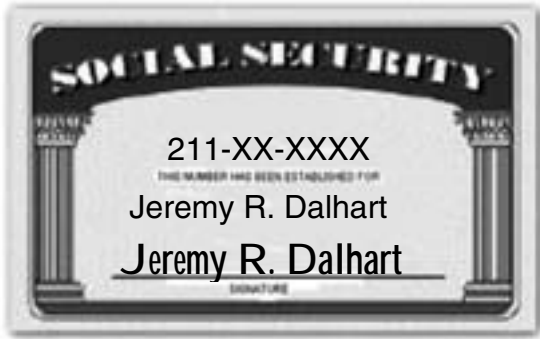
- Yes No If yes, how much? \$1200

Interview Notes – Dalhart

- Jeremy and Janice are full-time residents of your state and they want to file a state return.
- Jeremy indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Janice does not wish to contribute.
- Their daughter, Marian, is a full-time student classified as a junior at a local community college.
- Jeremy and Janice paid for day care for Jeremy's granddaughter Ashlyn, (who lived with them full-time), while they both worked. Jeremy is a clerk and Janice is a school teacher.
- 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.
- Jeremy and Janice provided 100% of the support for both Marian and Ashlyn.
- Janice received \$5,000 from the estate of her great-aunt.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



Line 7—Wages


a Employee's social security number 212-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 21-6XXXXXX			1 Wages, tips, other compensation \$13,817.00		2 Federal income tax withheld \$987.00					
c Employer's name, address, and ZIP code Jefferson Independent School District 12210 Cherry Road Fairview, KY 42221			3 Social security wages \$13,817.00		4 Social security tax withheld \$856.65					
			5 Medicare wages and tips \$13,817.00		6 Medicare tax withheld \$200.45					
			7 Social security tips		8 Allocated tips					
d Control number			9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Janice B. Smith		Last name Smith		Suff.		11 Nonqualified plans		12a See instructions for box 12		
1068 Perry Street Your City, State and ZIP Code			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b					
			14 Other		12c					
					12d					
f Employee's address and ZIP code										
15 State YS		16 State wages, tips, etc. \$13,817.00		17 State income tax \$693.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

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

2008

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.

a Employee's social security number 211-XX-XXXX		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile.					
b Employer identification number (EIN) 21-5XXXXXX		1 Wages, tips, other compensation \$28,134.00	2 Federal income tax withheld \$2,176.00				
c Employer's name, address, and ZIP code American Petroleum 600 Rice Street Fairview, KY 42221		3 Social security wages \$31,087.63	4 Social security tax withheld \$1,927.33				
		5 Medicare wages and tips \$31,087.63	6 Medicare tax withheld \$450.77				
		7 Social security tips	8 Allocated tips				
d Control number		9 Advance EIC payment	10 Dependent care benefits				
e Employee's first name and initial Last name Suff. Jeremy R. Dalhart 260 Tyler St Your City, State and ZIP Code		11 Nonqualified plans	12a See instructions for box 12 D \$2,953.63				
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b				
		14 Other	12c 12d				
f Employee's address and ZIP code		15 State Employer's state ID number YS 21-5XXXXXX	16 State wages, tips, etc. \$28,134.00	17 State income tax \$1,674.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2008 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.

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

Refund Monitor – Refund (Balance Due): \$2,452 (2007)
\$ _____ (2008)

Line 8—Interest

Jeremy 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 Jeremy received \$2,782.15 interest on that loan.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		Payer's RTN (optional)		OMB No. 1545-0112		
PAYER'S name, street address, city, state, ZIP code, and telephone no. Kendalt Federal Credit Union 2602 Parks Road Fairview, KY 42221		1 Interest income \$ 456.00	2008 Interest Income Form 1099-INT			
		2 Early withdrawal penalty \$ 46.00				
PAYER'S federal identification number 21-8XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
RECIPIENT'S name Jeremy R. Dalhart Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State, and ZIP Code		4 Federal income tax withheld \$	5 Investment expenses \$			
		6 Foreign tax paid \$	7 Foreign country or U.S. possession			
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	8 Tax-exempt interest \$	9 Specified private activity bond interest \$			

Form **1099-INT** Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED						
PAYER'S name, street address, city, state, ZIP code, and telephone no. Hanover Bank P. O. Box 4019 Fairview, KY 42221		Payer's RTN (optional)	OMB No. 1545-0112			
		1 Interest income \$ 123.00	2008 Interest Income Form 1099-INT			
		2 Early withdrawal penalty \$				
PAYER'S federal identification number 21-7XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$ 864.00		Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.		
RECIPIENT'S name Jeremy R. Dalhart		4 Federal income tax withheld \$ 86.00	5 Investment expenses \$			
Street address (including apt. no.) 1068 Perry Street		6 Foreign tax paid \$	7 Foreign country or U.S. possession			
City, state, and ZIP code Your City, State, and ZIP Code		8 Tax-exempt interest \$	9 Specified private activity bond interest \$			
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>					
Form 1099-INT		Department of the Treasury - Internal Revenue Service				

Jeremy received information from Gordon Investment Services that he had been paid \$148.63 in tax-exempt interest on that account.

Refund Monitor – Refund (Balance Due): \$1,915 (2007)
\$ _____ (2008)

Line 9—Dividends

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pembroke Fund P. O. 5270 Fairview, KY 42221		1a Total ordinary dividends \$ 231.86	OMB No. 1545-0110			
		1b Qualified dividends \$ 231.86	2008 Dividends and Distributions Form 1099-DIV			
		2a Total capital gain distr. \$ 68.75	2b Unrecap. Sec. 1250 gain \$		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
PAYER'S federal identification number 21-9XXXXXX	RECIPIENT'S identification number 211-XX-XXXX					
RECIPIENT'S name Jeremy R. Dalhart		2c Section 1202 gain \$	2d Collectibles (28%) gain \$			
Street address (including apt. no.) 1068 Perry Street		3 Nondividend distributions \$	4 Federal income tax withheld \$			
City, state, and ZIP code Your City, State, and ZIP Code				5 Investment expenses \$		
Account number (see instructions)		6 Foreign tax paid \$ 3.65	7 Foreign country or U.S. possession			
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$			
Form 1099-DIV		(keep for your records)		Department of the Treasury - Internal Revenue Service		

Refund Monitor – Refund (Balance Due): \$1,900 (2007)
\$ _____ (2008)

Jeremy has \$3.65 foreign tax credit reported on Form 1099-DIV above.

Refund Monitor – Refund (Balance Due): \$1904 (2007)
\$ _____ (2008)

Line 10—Taxable Refunds

Jeremy and Janice itemized deductions last year and received a \$437 tax refund from the state. Their taxable income for 2006 was \$75,000 and for 2007 was \$49,859. Their total itemized deductions were \$11,500. The amount of state income taxes was \$2,998 and the amount of state sales tax was \$689.

<input type="checkbox"/> CORRECTED (if checked)				2008 Form 1099-G	Certain Government Payments
PAYER'S name, street address, city, state, ZIP code, and telephone no. KY Department of Revenue 1600 West Moberly Street Fairview, KY 42221		1 Unemployment compensation \$	OMB No. 1545-0120		
PAYER'S federal identification number 21-6XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	2 State or local income tax refunds, credits, or offsets \$ 437.00	3 Box 2 amount is for tax year	4 Federal income tax withheld \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Jeremy R. Dalhart/Janice B. Smith		5 ATAA payments \$	6 Taxable grants \$		
Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State, and ZIP Code		7 Agriculture payments \$	8 Box 2 is trade or business income <input type="checkbox"/>		
Account number (see instructions)					
Form 1099-G		(keep for your records)		Department of the Treasury - Internal Revenue Service	

Refund Monitor – Refund (Balance Due): \$1,874 (2007)
\$_____ (2008)

Line 12—Business Income

Janice 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 below, 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. Janice 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. Janice has another car available for personal use.

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pratt Medical Centers, Inc. 826 Paine Avenue Fairview, KY 42221		1 Rents	OMB No. 1545-0115 2008 Form 1099-MISC		Miscellaneous Income	
		\$				
		2 Royalties	\$			
PAYER'S federal identification number 21-1XXXXXX		RECIPIENT'S identification number 212-XX-XXXX		Copy 2 To be filed with recipient's state income tax return, when required.		
		3 Other income	4 Federal income tax withheld			
RECIPIENT'S name Janice B. Smith		5 Fishing boat proceeds	6 Medical and health care payments			
Street address (including apt. no.) 1068 Perry Street		\$ 1,637.00	\$			
City, state, and ZIP code Your City, State, and ZIP Code		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
Account number (see instructions)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
		11	12			
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney			
		\$	\$			
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income		
\$	\$	\$		\$		
		\$		\$		
Form 1099-MISC		Department of the Treasury - Internal Revenue Service				

Refund Monitor – Refund (Balance Due): \$1,198 (2007)
\$ _____ (2008)

Line 13—Capital Gain or Loss

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pelrum Brokerage Service 82 Douglas Street Fairview, KY 42221		1a Date of sale or exchange 03/10/2008	OMB No. 1545-0715 2008 Form 1099-B		
		1b CUSIP no.			
		2 Stocks, bonds, etc. \$ 8,859.00	Reported to IRS } <input type="checkbox"/> Gross proceeds } <input type="checkbox"/> Gross proceeds less commissions and option premiums		
PAYER'S federal identification number 21-2XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Bartering \$	4 Federal income tax withheld \$		
RECIPIENT'S name Jeremy R. Dalhart Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State, and ZIP Code		5 No. of shares exchanged 100	6 Classes of stock exchanged		
		7 Description Purdue			
		8 Profit or (loss) realized in 2008 \$	9 Unrealized profit or (loss) on open contracts—12/31/2007 \$		
CORPORATION'S name		10 Unrealized profit or (loss) on open contracts—12/31/2008 \$	11 Aggregate profit or (loss) \$		
Account number (see instructions)		12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>			
Form 1099-B		(keep for your records)		Department of the Treasury - Internal Revenue Service	

Proceeds From Broker and Barter Exchange Transactions

Copy B For Recipient
This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Jeremy paid \$10,123 for the above stock on July 13, 1998.

Jeremy also made the following stock transactions during the tax year.

From Stockbroker's Statement—Substitute 1099-B

STOCK	QUANTITY	BUY DATE	SELL DATE	SELL PRICE	COST/BASIS
Rust Corp.	100	11/01/1998	09/23/2008	\$1,700.00	\$3,200.00
Rio Motors	150	07/15/2007	06/01/2008	\$10,675.00	\$9,543.00
Rider Corp.	65	08/12/1996	12/30/2008	\$5,663.00	\$7,222.00

Note: If using TW2007, the year for all sell dates needs to be reduced by one. Also the year in the buy date for Rio Motors needs to be reduced by one.

Refund Monitor – Refund (Balance Due): \$1,651 (2007)
\$_____ (2008)

Also on the broker's statement:

- Tax-exempt interest on a municipal bond from another state in the amount of \$1,500
- Broker-paid interest of \$80

Refund Monitor – Refund (Balance Due): \$1,643 (2007)
\$_____ (2008)

Line 15—IRA Distributions

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code Sauk Trust Company P. O. Box 254 Fairview, KY 42221		1 Gross distribution \$ 838.00	2008	2a Taxable amount \$ 838.00	Form 1099-R		
		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.			
PAYER'S federal identification number 21-3XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$			This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name Jeremy R. Dalhart Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State, and ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$				
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	9a Your percentage of total distribution % %	9b Total employee contributions \$	
	1st year of desig. Roth contrib.	10 State tax withheld \$	11 State/Payer's state no. YS/21-3XXXXXX	12 State distribution \$			
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality -----	15 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

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

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code Yale Security IRA P. O. Box 2537 Fairview, KY 42221		1 Gross distribution \$ 11,755.00	2008	2a Taxable amount \$	Form 1099-R		
		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.			
PAYER'S federal identification number 21-4XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$			This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name Jeremy R. Dalhart Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State, and ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$				
		7 Distribution code(s) G	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	9a Your percentage of total distribution % %	9b Total employee contributions \$	
	1st year of desig. Roth contrib.	10 State tax withheld \$	11 State/Payer's state no. -----	12 State distribution \$			
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality -----	15 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$1,516 (2007)
\$ _____ (2008)

Line 16—Pensions and Annuities

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2008 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P. O. Box 7139 London, KY 40741		1 Gross distribution \$ 1,200.00				Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount \$ 1,200.00			
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number 13-4XXXXXX	RECIPIENT'S identification number 212-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
RECIPIENT'S name Janice B. Smith		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 1068 Perry Street		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions \$		This information is being furnished to the Internal Revenue Service.
		10 State tax withheld \$	11 State/Payer's state no. YS/13-4XXXXXX		
1st year of desig. Roth contrib.		12 State distribution \$			This information is being furnished to the Internal Revenue Service.
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality		
		15 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Jeremy retired two years ago and started drawing his retirement pay on January 1, 2007 (January 1, 2006 for TaxWise® 2007). He recovered \$271 of his cost during the first year. Jeremy did not select a joint and survivor annuity.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2008 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Stillman Pension Fund 36964 Dana Road Fairview, KY 42221		1 Gross distribution \$ 18,625.00				Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount \$			
		2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>		This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number 24-0XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,715.00		
RECIPIENT'S name Jeremy R. Dalhart		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 1068 Perry Street		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions \$ 5,864.00		This information is being furnished to the Internal Revenue Service.
1st year of desig. Roth contrib.		10 State tax withheld \$	11 State/Payer's state no. YS/24-0XXXXXX		
Account number (see instructions)		12 State distribution \$			This information is being furnished to the Internal Revenue Service.
		13 Local tax withheld \$	14 Name of locality		
		15 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$298 (2007)
\$ ____ (2008)

Line 19—Unemployment Compensation

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	2008 Form 1099-G	Certain Government Payments
Kentucky Unemployment Commission 32 Suffolk Street Fairview, KY 42221		\$ 1,263.00			
PAYER'S federal identification number 25-0XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 120.00	Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
RECIPIENT'S name Jeremy R. Dalhart		5 ATAA payments \$	6 Taxable grants \$	8 Box 2 is trade or business income <input type="checkbox"/>	
Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State, and ZIP Code		7 Agriculture payments \$			
Account number (see instructions)					

Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$231 (2007)
\$ ____ (2008)

Line 20—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
2008 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name Jeremy R. Dalhart		Box 2. Beneficiary's Social Security Number 211-XX-XXXX	
Box 3. Benefits Paid in 2008 \$13,682.00	Box 4. Benefits Repaid to SSA in 2008 none	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$13,682.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit: \$11,925.20		None	
Medicare Part B premiums deducted from your benefits: \$1156.80			
Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$600.00		Box 6. Voluntary Federal Income Tax Withholding \$360.00	
Total Additions: \$13,682.00		Box 7. Address Jeremy Dalhart 1068 Perry Street Your City, State, and ZIP Code	
Benefits for 2008: \$13,682.00		Box 8. Claim Number (Use this number if you need to contact SSA.) 211-XX-XXXX	
Draft as of June 13, 2008 - Subject to Change			

Form SSA-1099-SM (1-2008) DO NOT RETURN THIS FORM TO SSA OR IRS

Refund Monitor – Refund (Balance Due): (\$1,182) with \$25 penalty (2007)
\$ ____ (2008)

Line 21—Other Income

3232 <input type="checkbox"/> CORRECTED		OMB No. 1545-0238 2008 Form W-2G Certain Gambling Winnings For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G. File with Form 1096. Copy A For Internal Revenue Service Center
PAYER'S name Lottery Board Street address 19 West Jackson Street City, state, and ZIP code Fairview, KY 42221 Federal identification number Telephone number 21-0XXXXXX	1 Gross winnings \$1,200.00	2 Federal income tax withheld 3 Type of wager Lottery 4 Date won 4 ; 14 ; 2008 5 Transaction 6 Race 7 Winnings from identical wagers 8 Cashier
WINNER'S name Janice Smith Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State, and ZIP Code	9 Winner's taxpayer identification no. 212-XX-XXXX 11 First I.D. 13 State/Payer's state identification no. 22-3XXXXXX	10 Window 12 Second I.D. 14 State income tax withheld \$36.00
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ▶ <i>Janice Smith</i>	Date ▶ 04/14/2008	
Form W-2G	Cat. No. 10138V	Department of the Treasury - Internal Revenue Service

Janice had \$2,250 in gambling losses.

Refund Monitor – Refund (Balance Due): \$1,370 with \$33 penalty (2007)
\$ _____ (2008)

Line 31a—Alimony Paid Adjustment

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

Refund Monitor – Refund (Balance Due): \$797 (2007)
\$ _____ (2008)

Line 32—IRA Contribution Adjustment

Janice 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): (\$47) (2007)
\$ _____ (2008)

Line 33—Student Loan Interest Adjustment

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

Refund Monitor – Refund (Balance Due): (\$9) (2007)
\$ _____ (2008)

Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Jeremy 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 cancelled checks		\$1,650
Cash contributions to: National Public Radio, American Cancer Society, Shriner's Children's Hospital with cancelled check and receipt		\$225
Contributions to Millsap Elementary School with cancelled check and receipt		\$250
Salvation Army (FMV of clothes and TV in good used condition)		\$350
Home mortgage interest (Form 1098)		\$3,164
County real estate tax (property tax statement based on property value)		\$875
City real estate tax (property tax statement based on property value)		\$258
Personal property tax (based on the value)		\$624
Gambling losses		\$2,250
Speeding tickets		\$375

Refund Monitor – Refund (Balance Due): \$463 (TW2007)

\$___ (TW2008)

Line 48—Credit for Child and Dependent Care Expenses

Jeremy and Janice paid the Maryville Day Care Center \$1,100 to watch Ashlyn after school. The center's address is 128 Menio St, Your City, State, and ZIP Code. Their EIN is 12-4XXXXXX.

Refund Monitor – Refund (Balance Due): \$683 (2007)

\$___ (2008)

Line 50—Education Credits

Janice and Jeremy paid \$1,715 in tuition and fees for their daughter to attend the local college as a junior. Janice 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): \$1,090 (2007)
\$ _____ (2008)

Line 65—Estimated Tax Payments

During the year, Jeremy and Janice made the following estimated tax payments.

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

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

Refund Monitor – Refund (Balance Due): \$1,490 (2007)
\$ _____ (2008)

Line 74a—Amount You Want Refunded to You

Jeremy and Janice 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): \$1,490 (2007)
\$ _____ (2008)

Line 75—Applied to Next Year's Estimated Taxes

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

Refund Monitor – Refund (Balance Due): \$745 (2007)
\$ _____ (2008)

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

Signature Line

Jeremy and Janice want to sign their return using the Practitioner's Pin. Jeremy selects 45678 and Janice selects 89123.

Complete Form 8158, *Quality Review Sheet*, on the following page.

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Advanced Practice Exercises 9–12

Exercise 9 – McCook Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964					
<p>You (and Spouse) will need:</p> <ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Amounts of any other income</i> • <i>Child care provider's identification number</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Bank documents showing routing and account numbers if requesting direct deposit/debit</i> 							
Part I: Taxpayer Information							
1. Your First Name Troy		M.I. H.	Last Name McCook		2. Date of Birth (mm/dd/yyyy) 03/12/1934		
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Retired	
7. Spouse's First Name Yvonne		M.I. A.	Last Name Smith		8. Date of Birth (mm/dd/yyyy) 10/30/1936		
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Deceased	
13. Address 30911 Bard Road			Apt #	City Your City		State YS	Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (866) 235-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31st							
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input checked="" type="checkbox"/> Widowed							
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No							
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)							
Part II. Family and Dependent Information – Do not include you or your spouse.							
<i>Print the name of everyone who lived in your home and outside your home that you supported during the year.</i>							
Name (first, last)		Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)	
(a)		(b)	(c)	(d)	(e)	(f)	
Ashley Fergus		04/05/1994	Grandchild	8	Yes	Yes	
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 (9-2008)		
Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.							

Exercise 9 – McCook Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify Gambling Winnings (W2G)

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1500

Interview Notes – McCook

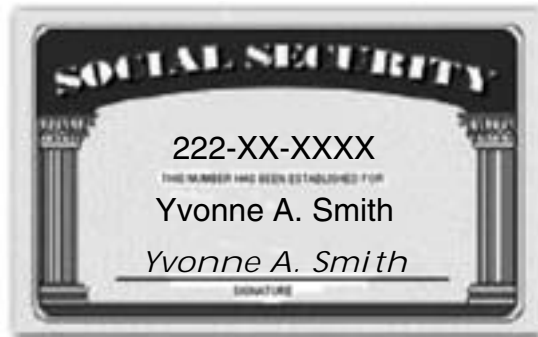
- Troy is retired and Yvonne was a housewife prior to her death.
- Troy does not wish to contribute to the Presidential Election Campaign Fund. He states that he does not wish to indicate a contribution for his spouse either.
- Troy's granddaughter, Ashley Fergus, moved in with him in May of last year. He provides all her support. She was born in France where her parents were stationed.
- Troy had high unreimbursed medical expenses, which may allow him to itemize. He brought a list of his Schedule A expenditures. Troy and Yvonne did not have enough expenses to itemize last year.
- Troy brings several income documents with him: 1099-DIV, 1099-R (2), SSA-1099 (2), and W-2G (Yvonne had gambling losses of \$2,550).

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the Intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Troy'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	\$850
Church raffle ticket (didn't win)	\$25
Public Broadcasting System	\$201
Salvation Army (old clothes)	\$350
Funeral expenses	\$6,875
Home mortgage interest (from Form 1098)	\$2,164
County real estate tax (from tax statement)	\$378
City real estate tax (from tax statement)	\$120
Personal property tax (based on vehicle value)	\$623
Gambling losses	\$2,550



CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Alvin Bond Fund 100 Wiley Street, Suite 587 Fairview, KY 42221		1a Total ordinary dividends \$ 1,565.00	OMB No. 1545-0110 2008 Form 1099-DIV	Dividends and Distributions
		1b Qualified dividends \$ 875.00		
		2a Total capital gain distr. \$ 737.00	2b Unrecap. Sec. 1250 gain \$		Copy B For Recipient
PAYER'S federal identification number 23-1XXXXXX	RECIPIENT'S identification number 221-XX-XXXX			
RECIPIENT'S name Troy H. McCook Street address (including apt. no.) 30911 Bard Road City, state, and ZIP code Your City, State, and ZIP Code		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		3 Nondividend distributions \$	4 Federal income tax withheld \$	
			5 Investment expenses \$	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	
Account number (see instructions)				
Form 1099-DIV		(keep for your records)		Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Defense Finance and Accounting SVC US Military retirement Pay P. O. Box 7139 London, KY 42221		1 Gross distribution \$ 23,919.00	OMB No. 1545-0119 2008 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 23,919.00		
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 13-4XXXXXX	RECIPIENT'S identification number 221-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1580.00	
RECIPIENT'S name Troy H. McCook Street address (including apt. no.) 30911 Bard Road City, state, and ZIP code Your City, State, and ZIP Code		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	This information is being furnished to the Internal Revenue Service.
		7 Distribution code(s) 7	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$	
		1st year of desig. Roth contrib.	10 State tax withheld \$	
Account number (see instructions)		11 State/Payer's state no. YS/22-5XXXXXX	12 State distribution \$ 23,919.00	
		13 Local tax withheld \$	14 Name of locality	15 Local distribution \$
Form 1099-R		Department of the Treasury - Internal Revenue Service		

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Harris Trust P. O. Box 1389 Fairview, KY 42221		1 Gross distribution \$ 13,223.00	OMB No. 1545-0119 2008 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.								
		2a Taxable amount \$ 13,223.00										
PAYER'S federal identification number 22-2XXXXXX		RECIPIENT'S identification number 221-XX-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.				
										2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>
RECIPIENT'S name Troy H. McCook		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		7 Distribution code(s) 7				8 Other \$ %		This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code		1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. YS/23-2XXXXXX		12 State distribution \$ 13,223.00				
		Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$				

Form **1099-R** Department of the Treasury - Internal Revenue Service

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2008

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Troy H. McCook		Box 2. Beneficiary's Social Security Number 221-XX-XXXX	
Box 3. Benefits Paid in 2008 \$12,108.00	Box 4. Benefits Repaid to SSA in 2008 none	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$12,108.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$10,525.20 Medicare Part B premiums deducted from your benefits: \$1156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$426.00 Total Additions: \$12,108.00 Benefits for 2008: \$12,108.00		DESCRIPTION OF AMOUNT IN BOX 4 None Box 6. Voluntary Federal Income Tax Withholding \$300.00 Box 7. Address Troy H. McCook 30911 Bard Road Your City, State, and ZIP Code Box 8. Claim Number (Use this number if you need to contact SSA.)	

Draft as of June 13, 2008 - Subject to Change

Form SSA-1099-SM (1-2008) **DO NOT RETURN THIS FORM TO SSA OR IRS**

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2008 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Yvonne Smith		Box 2. Beneficiary's Social Security Number
Box 3. Benefits Paid in 2008 \$3,960.00	Box 4. Benefits Repaid to SSA in 2008 none	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$3,960.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$3,600.00 Medicare Part B premiums deducted from your benefits: \$360.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits: Total Additions: \$3,960.00 Benefits for 2008: <p align="right">\$3,960.00</p>		DESCRIPTION OF AMOUNT IN BOX 4 None Box 6. Voluntary Federal Income Tax Withholding <p align="center">\$300.00</p> Box 7. Address <p align="center">Yvonne Smith 30911 Bard Street Your City, State, and ZIP Code</p> Box 8. Claim Number (Use this number if you need to contact SSA.) <p align="center">221-XX-XXXX</p>

Draft as of June 13, 2008 - Subject to Change

Form SSA-1099-SM (1-2008)

DO NOT RETURN THIS FORM TO SSA OR IRS

3232		<input type="checkbox"/> CORRECTED		OMB No. 1545-0238	
PAYER'S name Rockhurst Casino Street address 14011 Athens Road City, state, and ZIP code Fairview, KY 42221 Federal identification number Telephone number 22-3XXXXXX 866-555-1112		1 Gross winnings 1,200.00	2 Federal income tax withheld \$200.00	2008 Form W-2G Certain Gambling Winnings	
		3 Type of wager 25 slots	4 Date won 04 | 15 | 2008		
WINNER'S name Yvonne Smith Street address (including apt. no.) 30911 Bard Road City, state, and ZIP code Your City, State, and ZIP code		5 Transaction	6 Race	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
		7 Winnings from identical wagers	8 Cashier 2718		
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ▶ Yvonne Smith		9 Winner's taxpayer identification no.	10 Window	File with Form 1096. Copy A For Internal Revenue Service Center	
		11 First I.D. 222-XX-XXXX	12 Second I.D.		
Date ▶ 04/15/2008		13 State/Payer's state identification no. YS/23-3XXXXXX	14 State income tax withheld 120.00	Form W-2G	
Form W-2G		Cat. No. 10138V		Department of the Treasury - Internal Revenue Service	

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 10 – Austin Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Paul	M.I. D.	Last Name Austin	2. Date of Birth (mm/dd/yyyy) 02/14/1939
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Occupation Machinist
7. Spouse's First Name	M.I.	Last Name	8. Date of Birth (mm/dd/yyyy)
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	12. Occupation
13. Address		Apt #	City
		State	Zip Code
14. Phone Number and e-mail address Phone: (602) 555-XXXX e-mail:		15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
16. On December 31st			
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input checked="" type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed			
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No			
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)			

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

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

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$600

Interview Notes – Austin

- Paul and Lindsey Austin have been separated since 1999. 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.
- Paul's church contributions were \$1,700.
- Paul purchased a new home during 2008 and incurred the following expenses:

Lawyers' fees	\$427.22
J & L Survey Company	\$374.95
Title insurance	\$250.00
Termite inspection	\$300.00
Reimbursed seller for property taxes paid	\$167.33 (value based)
Recording fees	\$80.00
Transfer taxes	\$587.56
Homeowner's insurance	\$320.25

- Paul paid \$125 in personal property taxes (value based).
- He would like any refund to be deposited directly into his checking account or any payment due to be electronically debited from the same account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.

Note: Before completing Part V of Form 13614-C, go over Part I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use the information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



Paul D. Austin
 128 Ashland Rd.
 Your City, State, and ZIP Code

977

_____ 20 _____

PAY TO THE ORDER OF _____ \$ _____

_____ DOLLARS

BRIDGEWATER CREDIT UNION
 Atlanta, GA 30304

: 322070239 :0027449523456 977

a Employee's social security number 231-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 23-1XXXXXX		1 Wages, tips, other compensation \$22,876.39		2 Federal income tax withheld \$2,617.10			
c Employer's name, address, and ZIP code Johnson Precision Tool and Die 612 River Road Detroit, MI 48233		3 Social security wages \$22,876.39		4 Social security tax withheld \$1,418.32			
		5 Medicare wages and tips \$22,876.39		6 Medicare tax withheld \$331.70			
		7 Social security tips		8 Allocated tips			
d Control number 7829 RET		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Paul Austin 128 Ashland Rd. Your City, State, and Zip Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
f Employee's address and ZIP code				12d			
15 State Employer's state ID number YS | 2-151-2022	16 State wages, tips, etc. \$22,876.39	17 State income tax \$1,520.69	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

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

2008

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.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number Bridgewater Credit Union 1209 Lenik Avenue Boston, MA 02109		* Caution: <i>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.</i>	OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div>	Mortgage Interest Statement
RECIPIENT'S federal identification no. 15-8XXXXXX	PAYER'S social security number 151-XX-XXXX	1 Mortgage interest received from payer(s)/borrower(s)* \$ 1,559.25	Copy B For Payer <small>The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.</small>	
PAYER'S/BORROWER'S name Paul Austin Street address (including apt. no.) 128 Ashland Rd. City, state, and ZIP code Your City, State, and Zip Code		2 Points paid on purchase of principal residence \$ 1,000.00		
		3 Refund of overpaid interest \$		
		4 Mortgage insurance premiums \$ 272.86		
		5 Real Estate Taxes \$ 676.49		
Account number (see instructions)		Form 1098 (keep for your records) Department of the Treasury - Internal Revenue Service		

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. John & Mary Brokerage Services 1300 Colby Avenue Montpelier, VT 05602		1a Total ordinary dividends \$ 123.75	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div>	Dividends and Distributions	
		1b Qualified dividends \$ 123.75	Copy B For Recipient		
		2a Total capital gain distr. \$ 68.12			
PAYER'S federal identification number 23-3XXXXXX	RECIPIENT'S identification number 231-XX-XXXX	2b Unrecap. Sec. 1250 gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
RECIPIENT'S name Paul Austin Street address (including apt. no.) 128 Ashland Road City, state, and ZIP code Your City, State, and ZIP Code		2c Section 1202 gain \$			2d Collectibles (28%) gain \$
		3 Nondividend distributions \$			4 Federal income tax withheld \$
		5 Investment expenses \$			6 Foreign tax paid \$
		7 Foreign country or U.S. possession \$			8 Cash liquidation distributions \$
		9 Noncash liquidation distributions \$	Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service		

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		2008		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2007		\$ 7,368.00	COPY C - FOR RECIPIENT'S RECORDS THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.
1. Claim Number and Payee Code		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2007			
2. Recipient's Identification Number 231-XX-XXXX		5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2007		\$ 7,368.00	
Recipient's Name, Street Address, City, State, and Zip Code Paul Austin 128 Ashland Road Your City, State, and ZIP Code		6. Workers' Compensation Offset in 2007			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2006			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2005			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2004			
		10. Federal Income Tax Withheld \$ 750.00		11. Medicare Premium Total \$ 1156.80	

FORM RRB-1099 **DO NOT ATTACH TO YOUR INCOME TAX RETURN**

Draft as of June 13, 2008 - Subject to Change

PAYERS' NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		2008		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		3. Employee Contributions		\$ 15,397.25	COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.		
1. Claim Number and Payee Code		4. Contributory Amount Paid		9,397.25			
2. Recipient's Identification Number 231-XX-XXXX		5. Vested Dual Benefit					
Recipient's Name, Street Address, City, State, and ZIP Code Paul Austin 128 Ashland Road Your City, State, and ZIP Code		6. Supplemental Annuity					
		7. Total Gross Paid		9,397.25			
		8. Repayments					
		9. Federal Income Tax Withheld		1,561.00			
		10. Rate of Tax				11. Country	12. Medicare Premium Total

FORM RRB-1099-R Draft as of June 13, 2008 - Subject to Change

<input type="checkbox"/> CORRECTED (if checked)		2008		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code Davidson Bank & Trust Co. P. O. Box 848 Raleigh, NC 27611		1 Gross distribution \$ 838.00	<input type="checkbox"/> Total distribution <input type="checkbox"/> Total distribution		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.				
PAYER'S federal identification number 23-5XXXXXX		2a Taxable amount \$ 838.00							
RECIPIENT'S identification number 231-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 8.38	5 Employee contributions /Designated Roth contributions or insurance premiums \$					6 Net unrealized appreciation in employer's securities \$	
RECIPIENT'S name Paul Austin Street address (including apt. no.) 128 Ashland Road City, state, and ZIP code Your City, State, and ZIP Code		7 Distribution code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other \$ %					
1st year of desig. Roth contrib.		9a Your percentage of total distribution %	9b Total employee contributions \$					12 State distribution \$	
Account number (see instructions)		10 State tax withheld \$	11 State/Payer's state no.					15 Local distribution \$	
		13 Local tax withheld \$	14 Name of locality					15 Local distribution \$	

Form 1099-R Department of the Treasury - Internal Revenue Service

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 11 – Rosemont Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Helen		M.I. E.	Last Name Rosemont		2. Date of Birth (mm/dd/yyyy) 09/16/1971		
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Editor	
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)		
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation	
13. Address 365 Wilkes Drive			Apt #	City Your City		State YS	Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (803) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31st							
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input checked="" type="checkbox"/> Divorced <input type="checkbox"/> Widowed							
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No							
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)							

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Mary Rosemont	10/16/1998	Daughter	12	Yes	Yes
Charles Rosemont	12/25/1999	Son	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$900 _____

Interview Notes – Rosemont

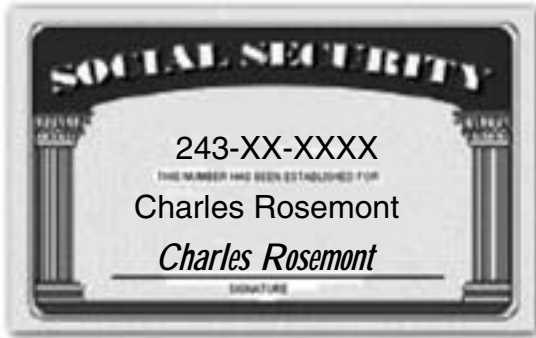
- Helen is employed as an editor. Starting on July 1 of the past year, she also did some editing work, from her home, for Waldorf Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$25.00 for paper, \$47.50 for a printer cartridge, \$101.95 for postage, and 234 miles (39 miles per month, July 1 through December 31) for making deliveries. She had 10,000 other miles on her car. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$75.00. The Business Code for Schedule C-EZ is 541990.
- Helen is divorced. The divorce decree states that her ex-husband is to claim their son, Charles, as a dependent on his return even though Helen provides all the support for their children, Mary and Charles. 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 Helen that she received \$418.13 in federal- and state-exempt interest income.
- Helen 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 with Helen, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Helen paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Your City, State and ZIP Code, for Mary's and Charlie's care while she was at work. She paid the day-care center \$1,793.


Note: Helen's education expenditures could be a business expense or a credit. Determine the most advantageous benefit for which she is qualified.

Helen did not pay any real estate taxes in 2008.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



		a Employee's social security number 241-XX-XXXX		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 24-1XXXXXX		1 Wages, tips, other compensation \$19,998.00		2 Federal income tax withheld \$1,001.65	
c Employer's name, address, and ZIP code Oakwood World-Herald 1334 Dana Street Fairview, KY 42221		3 Social security wages \$21,266.00		4 Social security tax withheld \$1,318.49	
		5 Medicare wages and tips \$21,266.00		6 Medicare tax withheld \$308.36	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment \$1,000.00		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Helen E. Rosemont 356 Wilkes Drive Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,268.00	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS | 241-XXXXXXX	16 State wages, tips, etc. \$19,998.00	17 State income tax \$574.50	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2008** 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.

a Employee's social security number 241-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 24-2XXXXXXX		1 Wages, tips, other compensation \$2,532.00	2 Federal income tax withheld \$328.00		
c Employer's name, address, and ZIP code Butler, Inc 1906 Lawrence Drive Fairview, KY 42221		3 Social security wages \$2,532.00	4 Social security tax withheld \$156.98		
		5 Medicare wages and tips \$2,532.00	6 Medicare tax withheld \$36.71		
		7 Social security tips	8 Allocated tips		
d Control number		9 Advance EIC payment	10 Dependent care benefits		
e Employee's first name and initial Helen E. Rosemont		Last name Your City, State and ZIP Code		Suff.	
f Employee's address and ZIP code Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State YS	Employer's state ID number 24-2XXXXXXX	16 State wages, tips, etc. \$2,532.00	17 State income tax \$201.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement 2008 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.

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Parks National Bank 102 Rust Street Fairview, KY 42221		Payer's RTN (optional)	OMB No. 1545-0112	
PAYER'S federal identification number 24-3XXXXXXX		RECIPIENT'S identification number	2008 Interest Income	
RECIPIENT'S name Helen E. Rosemont		3 Interest on U.S. Savings Bonds and Treas. obligations \$	Form 1099-INT	
Street address (including apt. no.) 356 Wilkes Drive		4 Federal income tax withheld \$ 38.56	5 Investment expenses \$	
City, state, and ZIP code Your City, State, and ZIP Code		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	8 Tax-exempt interest \$	9 Specified private activity bond interest \$	

Form 1099-INT Department of the Treasury - Internal Revenue Service

Copy C For Payer
For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Waldorf Publishing P. O. Box 1765 Fairview, KY 42221		1 Rents	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div> Form 1099-MISC		Miscellaneous Income
		\$			
		2 Royalties			
		\$			
PAYER'S federal identification number 24-4XXXXXX		RECIPIENT'S identification number 241-XX-XXXX		3 Other income	4 Federal income tax withheld
				\$	\$
RECIPIENT'S name Helen E. Rosemont Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, and ZIP Code		5 Fishing boat proceeds	6 Medical and health care payments		Copy 2 To be filed with recipient's state income tax return, when required.
		\$	\$		
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ 2,875.88	\$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
Account number (see instructions)		11	12		
13 Excess golden parachute payments		14 Gross proceeds paid to an attorney			
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld	17 State/Payer's state no.
				\$	\$
				\$	\$
				\$	\$

Form **1099-MISC** Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Kentucky Unemployment Commission 1 Stockton Street Fairview, KY 42221		1 Unemployment compensation	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div> Form 1099-G		Certain Government Payments
		\$ 1,345.00			
		2 State or local income tax refunds, credits, or offsets			
		\$			
PAYER'S federal identification number 24-5XXXXXX		RECIPIENT'S identification number 241-XX-XXXX		3 Box 2 amount is for tax year	4 Federal income tax withheld
					\$ 135.00
RECIPIENT'S name Helen E. Rosemont Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		5 ATAA payments	6 Taxable grants		Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
		\$	\$		
		7 Agriculture payments	8 Box 2 is trade or business income <input type="checkbox"/>		
		\$			

Form **1099-G** (keep for your records) Department of the Treasury - Internal Revenue Service

Quality Review



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

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

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

Verifying the Return *Check each item only when you verify that the review step is complete.*

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return *Check the appropriate box once you have confirmed the steps have been taken.*

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 12 – Sterling Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Fred		M.I. P.	Last Name Sterling		2. Date of Birth (mm/dd/yyyy) 09/21/1941	
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Retired
7. Spouse's First Name Cheryl		M.I. A.	Last Name Sterling		8. Date of Birth (mm/dd/yyyy) 02/11/1944	
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Housewife
13. Address 3717 Bates Street			Apt #	City Your City		State YS Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (404) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31st a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Louise Smith	01/13/1942	Sister	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

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

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1200 _____

Interview Notes – Sterling

- Fred and Cheryl have been married for over 40 years, and each year they return to your site to have their tax return completed. Fred retired from the International Brotherhood of Electrical Workers on January 1, 2007. Cheryl, who is a housewife, is not covered by the plan. He recovered \$271 of his cost in the previous year.
- Fred's sister, Louise Smith, 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.
- Cheryl has less than 20/20 vision in both eyes. She provided a doctor's statement.
- Fred purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2008. He received \$23,789 net of commissions on the sale.
- Neither Fred nor Cheryl 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.
- The Sterlings did not pay any real estate taxes in 2008.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Chapman Federal S & L Association 1413 41st Street Fairview, KY 42221		Payer's RTN (optional)	OMB No. 1545-0112	<h1 style="margin: 0;">2008</h1> <h2 style="margin: 0;">Interest Income</h2> <p style="margin: 0;">Form 1099-INT</p>		
PAYER'S federal identification number 25-1XXXXXX		1 Interest income \$ 124.73	2 Early withdrawal penalty \$			
RECIPIENT'S name Fred P. Sterling Street address (including apt. no.) 3717 Bates Street City, state, and ZIP code Your City, State, and ZIP Code	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	4 Federal income tax withheld \$	5 Investment expenses \$	<p>Copy C For Payer</p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</p>	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	6 Foreign tax paid \$	7 Foreign country or U.S. possession	8 Tax-exempt interest \$		9 Specified private activity bond interest \$
Form 1099-INT		Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED							
PAYER'S name, street address, city, state, ZIP code, and telephone no. Newberry City Bank 1 McCook Plaza Fairview, KY 42221		Payer's RTN (optional)		OMB No. 1545-0112			
		1 Interest income		<div style="font-size: 2em; font-weight: bold;">2008</div> <div style="font-size: 1.5em; font-weight: bold;">Interest Income</div>			
		\$ 1864.78					
		2 Early withdrawal penalty		Form 1099-INT			
		\$					
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		<div style="font-weight: bold;">Copy C For Payer</div> <div style="font-size: 0.8em;">For Privacy Act and Paperwork Reduction Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</div>			
25-2XXXXXX	251-XX-XXXX	\$					
RECIPIENT'S name Fred P. Sterling Street address (including apt. no.) 3717 Bates Street City, state, and ZIP code Your City, State, and ZIP Code		4 Federal income tax withheld				5 Investment expenses	
		\$				\$	
		6 Foreign tax paid				7 Foreign country or U.S. possession	
		\$					
8 Tax-exempt interest		9 Specified private activity bond interest					
		\$					
Account number (see instructions)		2nd TIN not.					
		<input type="checkbox"/>					
		\$					
		\$					
Form 1099-INT		Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, street address, city, state, ZIP code, and telephone no. Colgate Fund P. O. Box 5250 Fairview, KY 42221		1a Total ordinary dividends		OMB No. 1545-0110			
		\$ 162.99		<div style="font-size: 2em; font-weight: bold;">2008</div> <div style="font-size: 1.5em; font-weight: bold;">Dividends and Distributions</div>			
		1b Qualified dividends					
		\$ 106.00		Form 1099-DIV			
		\$					
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain			
		\$ 68.75		\$			
PAYER'S federal identification number	RECIPIENT'S identification number			<div style="font-weight: bold;">Copy B For Recipient</div> <div style="font-size: 0.8em;">This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</div>			
25-3XXXXXX	251-XX-XXXX						
RECIPIENT'S name Fred P. Sterling Street address (including apt. no.) 3717 Bates Street City, state, and ZIP code Your City, State, and ZIP Code		2c Section 1202 gain				2d Collectibles (28%) gain	
		\$				\$	
		3 Nondividend distributions				4 Federal income tax withheld	
		\$		\$			
				5 Investment expenses			
				\$			
		6 Foreign tax paid		7 Foreign country or U.S. possession			
		\$ 13.15					
		8 Cash liquidation distributions		9 Noncash liquidation distributions			
		\$		\$			
		\$					
		\$					
Form 1099-DIV		(keep for your records)		Department of the Treasury - Internal Revenue Service			

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Averett Pension Fund 36964 Doane Road Fairview, KY 42221		1 Gross distribution \$ 18,625.00		OMB No. 1545-0119 2008 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$			
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 25-4XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,715.00	
RECIPIENT'S name Fred P. Sterling		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 3717 Bates Street		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$	%
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$ 5,864.00	
	1st year of desig. Roth contrib.	10 State tax withheld \$		11 State/Payer's state no.	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality	
				12 State distribution \$	
				15 Local distribution \$	

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the Internal Revenue Service.

Form 1099-R

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Scripps Investment Partners 101 Morris Street Fairview, KY 42221		1 Gross distribution \$ 11,793.00		OMB No. 1545-0119 2008 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 11,793.00			
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 25-5XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,179.00	
RECIPIENT'S name Fred P. Sterling		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 3717 Bates Street		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$	%
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$	
	1st year of desig. Roth contrib.	10 State tax withheld \$		11 State/Payer's state no. YS/25-6XXXXXXX	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality	
				12 State distribution \$	
				15 Local distribution \$	

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the Internal Revenue Service.

Form 1099-R

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2008 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Fred P. Sterling	Box 2. Beneficiary's Social Security Number 251-XX-XXXX
--	---

Box 3. Benefits Paid in 2008 \$15,972.00	Box 4. Benefits Repaid to SSA in 2008 none	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$15,972.00
--	--	--

DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: \$14,005.20 Medicare Part B premiums deducted from your benefits: \$1156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$810.00 Total Additions: \$15,972.00 Benefits for 2008: <p align="right">\$15,972.00</p>	<p align="center">None</p>
	Box 6. Voluntary Federal Income Tax Withholding None
	Box 7. Address Fred P. Sterling 3717 Bates Street Your City, State, and ZIP Code
	Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of June 13, 2008 - Subject to Change

Quality Review



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

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

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

Verifying the Return		Check each item only when you verify that the review step is complete.
1.	<input type="checkbox"/> Yes <input type="checkbox"/> No	A completed Intake/Interview Sheet was used to prepare this tax return.
2.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.
3.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.
4.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.
5.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.
6.	<input type="checkbox"/> Yes <input type="checkbox"/> No	All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
7.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Any Adjustments to Income are correctly reported.
8.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents.
9.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The non-refundable credits have been correctly reported.
10.	<input type="checkbox"/> Yes <input type="checkbox"/> No	All payments from W-2s and F1099's and estimated tax payments are correct.
11.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The refundable credits are correctly reported including the EIC determination based on the information provided.
12.	<input type="checkbox"/> Yes <input type="checkbox"/> No	If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information.

Finishing the Return		Check the appropriate box once you have confirmed the steps have been taken.
<input type="checkbox"/>	E-File:	Verify correct DCN and SIDN is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
<input type="checkbox"/>	Paper:	Verify the correct SIDN is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
<input type="checkbox"/>		All taxpayer questions/issues about the completed return have been answered.

Advanced Supplemental Exercises

Advanced Supplemental Exercise 1

Open Exercise 3 (Bates) and add the following:

- All year Mercie has been typing medical transcripts, at night, in her home, to make extra money. She provided you with Form 1099-MISC from the Parsons Medical Centers for the money she received from them. She also received \$1,576.50 from other doctors for this service. Last year she paid \$49.00 for paper, \$67.87 for printer cartridges, and \$187.00 for repairs to her computer. She also paid \$52 a month for high-speed Internet access that is needed to download and send transcription data. The computer and Internet access is used 100% for her medical transcript business. The business code for Schedule C-EZ is 622000.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0115		Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no. Parsons Medical Centers, Inc. 826 Parks Ave. Fairview, KY 42221		1 Rents \$	2 Royalties \$		2008 Form 1099-MISC
PAYER'S federal identification number 04-5XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	3 Other income \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.
RECIPIENT'S name Mercie C. Bates Street address (including apt. no.) 3300 Bowie Drive City, state, and ZIP code Your City, State, and ZIP Code		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Account number (see instructions)		7 Nonemployee compensation \$ 5,637.00	8 Substitute payments in lieu of dividends or interest \$	
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	11 _____ 12 _____	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. ----- \$	18 State income \$

Form **1099-MISC** Department of the Treasury - Internal Revenue Service

2. Continue Exercise 3 (Bates). Mercie rolled over her IRA account from First Oakdale IRA to Merrill Lynch IRA.
Enter Form 1099-R.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2008		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code First Oakdale IRA P. O. Box 25231 Fairview, KY 42221		1 Gross distribution \$ 11,754.52									
		2a Taxable amount \$									
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.					
PAYER'S federal identification number 04-6XXXXXX		RECIPIENT'S identification number 041-XX-XXXX		3 Capital gain (included in box 2a) \$						4 Federal income tax withheld \$	
RECIPIENT'S name Mercie C. Bates		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$							
Street address (including apt. no.) 3300 Bowie Drive		7 Distribution code(s) G		IRA/SEP/SIMPLE <input checked="" type="checkbox"/>		8 Other \$ %		This information is being furnished to the Internal Revenue Service.			
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$							
		10 State tax withheld \$ \$		11 State/Payer's state no.		12 State distribution \$ \$					
Account number (see instructions)		13 Local tax withheld \$ \$		14 Name of locality		15 Local distribution \$ \$					

Form **1099-R**

Department of the Treasury - Internal Revenue Service

Advanced Supplemental Exercise 2

- Mr. Wright paid \$1,345 in real estate taxes in 2008.
- Open Exercise 5 (Wright) and add the following: Enter Form 1099-R

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2008		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code Newcomb Financial Services 200 Lincoln Street, 5th Floor Fairview, KY 42221		1 Gross distribution \$ 10,000.00		2a Taxable amount \$ 10,000.00		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 12-5XXXXXX	RECIPIENT'S identification number 121-XX-XXXX	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,000.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.			
RECIPIENT'S name Andre M. Wright		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
Street address (including apt. no.) 516 Windgate Road		7 Distribution code(s) 1		8 Other \$ %					
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$					
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. YS/12-6XXXXXX		12 State distribution \$ 10,000.00			
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Advanced Supplemental Exercise 3

Open Exercise 4 (Clark) and continue with the following:

- Victoria has been doing some sewing for Parsons Medical Centers. She makes sheets for special beds in the clinic. She also received \$1,250 for sewing sheets for other smaller clinics. She paid \$275 for repairs on her sewing machine, \$859 for material, and \$135 for sewing supplies. She drove 80 miles per month picking up supplies and delivering sheets. She only has one car. She began using it in her business last year on January 1. Her written records show that the total other mileage was 10,000 miles. The business code for Form C-EZ is 812330.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Parsons Medical Centers, Inc. 826 Parks Avenue Fairview, KY 42221		1 Rents \$ 2 Royalties \$	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div> Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number 05-5XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	3 Other income \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.
RECIPIENT'S name Victoria S. Stephens Street address (including apt. no.) 876 Kenyon Avenue City, state, and ZIP code Your City, State, and ZIP Code		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Account number (see instructions)		7 Nonemployee compensation \$ 5,637.00	8 Substitute payments in lieu of dividends or interest \$	
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	11	12	
13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. ----- \$	18 State income ----- \$

Form 1099-MISC Department of the Treasury - Internal Revenue Service

- Creighton reported that he made the following stock sales during the tax year:

- 100 shares of Brescoa. He received this stock on April 12 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 when he sold it on November 17.
- 150 shares of Fisk. He sold the stock on June 1 for \$10,675. 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. Victoria rolled over her IRA from First Oakdale IRA to Merrill Lynch IRA. Enter the following 1099-R:

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2008		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code First Oakdale IRA P. O. Box 25237 Fairview, KY 42221		1 Gross distribution \$ 11,754.00							Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount \$	2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>				
PAYER'S federal identification number 05-6XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$						This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name Victoria S. Stephens		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$						
Street address (including apt. no.) 876 Kenyon Avenue		7 Distribution code(s) G	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %					
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions \$						
1st year of desig. Roth contrib.		10 State tax withheld \$	11 State/Payer's state no.		12 State distribution \$				
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality		15 Local distribution \$				

Form **1099-R**

Department of the Treasury - Internal Revenue Service

4. Enter Form 1099-R.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2008 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Newcomb Financial Services 200 Lincoln Street Fairview, KY 42221		1 Gross distribution \$ 10,000.00	2a Taxable amount \$ 10,000.00			2b Taxable amount not determined ☒ Total distribution ☐
PAYER'S federal identification number 05-7XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000.00		
RECIPIENT'S name Victoria S. Stephens Street address (including apt. no.) 876 Kenyon Avenue City, state, and ZIP code Your City, State, and ZIP Code		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
7 Distribution code(s) 1		IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		
9a Your percentage of total distribution %		9b Total employee contributions \$			This information is being furnished to the Internal Revenue Service.
1st year of desig. Roth contrib.		10 State tax withheld \$ \$	11 State/Payer's state no. YS/057XXXXXX		
Account number (see instructions)		13 Local tax withheld \$ \$	14 Name of locality		12 State distribution \$ \$
		15 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

5. Enter the following information:

- a. Creighton put \$2,000 into his regular IRA account this year. Victoria put the same amount into her Roth IRA account.
- b. Last year Victoria paid \$317 interest on the student loan she took to help pay for her teacher's degree.
- c. Creighton paid alimony to his first wife, Elizabeth Clark (055-XX-XXXX), at \$350 a month for the entire year.

6. Creighton paid the Salem Day Care Center (EIN 05-8XXXXXX), located at 87 North Casper Drive, Your City, State, and ZIP Code, for Sinclair's care while he and Victoria worked. He paid the day-care center \$1,793.

Military Comprehensive Problem

Problem D – Sierra Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964			
You (and Spouse) will need:					
<ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Amounts of any other income</i> • <i>Child care provider's identification number</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Bank documents showing routing and account numbers if requesting direct deposit/debit</i> 					
Part I: Taxpayer Information					
1. Your First Name Robin	M.I. L.	Last Name Sierra	2. Date of Birth (mm/dd/yyyy) 02/04/1970		
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Occupation Electrical Engineer		
7. Spouse's First Name Harold	M.I. E.	Last Name Sierra	8. Date of Birth (mm/dd/yyyy) 07/04/1970		
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12. Occupation Teacher/Active Duty		
13. Address 1323 First Street		Apt # City Your City	State YS	Zip Code Your ZIP Code	
14. Phone Number and e-mail address Phone: (619) 555-XXXX e-mail:		15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31st					
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed					
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)					
Part II. Family and Dependent Information – Do not include you or your spouse.					
<i>Print the name of everyone who lived in your home and outside your home that you supported during the year.</i>					
Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
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 (9-2008)		
Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.					

Problem D – Sierra Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify Rental Property

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1,200

Interview Notes – Sierra

In reviewing the Taxpayer Information section of Form 13614-C, it was discovered that Robin had listed herself first. Her husband is now listed as the primary taxpayer on the Main Information Sheet screen in TaxWise[®]. Make the changes on page 1.

While using Form 13614-C to complete the interview with Robin, the following information was utilized to complete the return. Complete the boxes on page 2 as appropriate.

- The Sierras have been married for five years. Harold Sierra is a teacher presently serving in Iraq. Robin's employer allows her to work as a telecommuter. She completed some continuing professional education (CPE) requirements for her job during the year.
- The Sierras 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. They do not have any children. Harold and Robin would both like to contribute to the Presidential Election Fund.

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



Harold and Robin Sierra		1234
123 First Street		15-00000000
Your City, State, and Zip Code		
PAY TO THE ORDER OF	\$	
Military Credit Union		DOLLARS
Anytown, USA		
For		
|062005690 |00578965542		1234

Line 7—Wages

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


a Employee's social security number 312-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use Visit the IRS website at www.irs.gov/efile.		
b Employer identification number (EIN) 31-1XXXXXX		1 Wages, tips, other compensation \$15,000.00	2 Federal income tax withheld \$0.00			
c Employer's name, address, and ZIP code Mt. Olivet Schools 987 Tenth Street Fairview, KY 42221		3 Social security wages \$15,000.00	4 Social security tax withheld \$930.00			
		5 Medicare wages and tips \$15,000.00	6 Medicare tax withheld \$217.50			
		7 Social security tips	8 Allocated tips			
d Control number		9 Advance EIC payment	10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Harold Sierra 123 First Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
		14 Other		12c		12d
		f Employee's address and ZIP code				
15 State Employer's state ID number YS | 31-1XXXXXX	16 State wages, tips, etc. \$15,000.00	17 State income tax \$900.00	18 Local wages, tips, etc. \$15,000.00	19 Local income tax \$375.00	20 Locality name YC	

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


2008

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.

a Employee's social security number 312-XX-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$0.00		2 Federal income tax withheld \$0.00		
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410		3 Social security wages \$17,154.90		4 Social security tax withheld \$1,063.60		
		5 Medicare wages and tips \$17,154.90		6 Medicare tax withheld \$248.75		
		7 Social security tips		8 Allocated tips		
d Control number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Harold Sierra 123 First Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 Q \$17,154.90		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b P \$400.00		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	31-2XXXXXX	\$17,154.90	\$1,029.29	\$17,154.90	\$428.88	YC

Form W-2 Wage and Tax Statement 2008 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.

a Employee's social security number 312-XX-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$1,633.80		2 Federal income tax withheld \$0.00		
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, In 46249-2410		3 Social security wages \$1,633.80		4 Social security tax withheld \$101.30		
		5 Medicare wages and tips \$1,633.80		6 Medicare tax withheld \$23.69		
		7 Social security tips		8 Allocated tips		
d Control number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Harold Sierra 123 First Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	31-2XXXXXX	\$1,633.80	\$98.03	\$1,633.80	\$40.85	YC

Form W-2 Wage and Tax Statement 2008 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.

a Employee's social security number 311-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 31-3XXXXXX		1 Wages, tips, other compensation \$29,598.87		2 Federal income tax withheld \$1,318.00			
c Employer's name, address, and ZIP code ABC Engineering Services 653 Fourteenth Street Fairview, KY 42221		3 Social security wages \$31,826.75		4 Social security tax withheld \$1,973.26			
		5 Medicare wages and tips \$31,826.75		6 Medicare tax withheld \$461.49			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Robin Sierra 123 First Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$2,227.88			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
YS	31-3XXXXXX	\$29,598.87	\$1,775.93	\$29,598.87	\$739.97	YC	

Form W-2 Wage and Tax Statement **2008** 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.

Note: Form 8880 will appear in the TaxWise[®] Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): (\$2,302) (2007)
\$ _____ (2008)

Line 17—Rental Real Estate

When the Sierras moved to Harold's first post-of-duty, they could not sell their home. They asked a realtor friend to find a renter for them. It was available for rent July 1, 2008. 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 2008. Their rental expenses included \$175 to their friend for finding a renter and \$100 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 \$3,120 in mortgage interest and \$825 in property taxes on their home, which was located in Oak Grove, 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): (\$2,247) (2007)

\$ _____ (2008)

Adjustments

Line 24—Reservist Business Expenses Adjustment

During the first five months of 2008, Harold, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. When you inquired about any expenses he incurred, Robin 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 \$45 per night. His record of meal expenses showed that he spent a total of \$300 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): (\$2,044) (2007)

\$ _____ (2008)

Line 26—Moving Expenses Adjustment

Harold entered active duty in late May 2008 and deployed by the end of June. When he was activated, the Sierras decided to move to his new permanent duty station. The Sierras paid \$300 for a motel, \$165 for meals, and \$120 for gas on their trip to the new base. The Army's reimbursement for each (\$200—temporary lodging allowance; \$100—per diem allowance; and \$100—mileage allowance in lieu of transportation) was not included in box 1 of Form W-2. (The distance from their former home to his former workplace is 20 miles. The Permanent Change of Station (PCS) distance is 1,000 miles.)

Refund Monitor – Refund (Balance Due): (\$2,012) (2007)

\$ _____ (2008)

Itemized Deductions

Line 40—Itemized Deductions

Robin belongs to her state's professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during 2008. The Sierras made charitable contributions to their church in the amount of \$4,500. They have a written acknowledgment from their church.

Refund Monitor – Refund (Balance Due): (\$1,824) (2007)
\$ _____ (2008)

Credits

Line 50—Education Credit

Robin 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): (\$1,197) (2007)
\$ _____ (2008)

Line 52—Retirement Savings Credit

The Sierras took zero distributions. Complete Form 8880.

Refund Monitor – Refund (Balance Due): (\$951) (2007)
\$ _____ (2008)

Complete Form 8158, *Quality Review Sheet*, on the following page.

Line 76—Amount You Owe

Harold and Robin would like to pay their balance due through direct deposit. (See the check for their bank routing and account numbers).

Refund Monitor – Refund (Balance Due): (\$951) (2007)
\$ _____ (2008)

Quality Review



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

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

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

Verifying the Return	<i>Check each item only when you verify that the review step is complete.</i>
1. <input type="checkbox"/> Yes <input type="checkbox"/> No	A completed Intake/Interview Sheet was used to prepare this tax return.
2. <input type="checkbox"/> Yes <input type="checkbox"/> No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.
3. <input type="checkbox"/> Yes <input type="checkbox"/> No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.
4. <input type="checkbox"/> Yes <input type="checkbox"/> No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.
5. <input type="checkbox"/> Yes <input type="checkbox"/> No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.
6. <input type="checkbox"/> Yes <input type="checkbox"/> No	All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
7. <input type="checkbox"/> Yes <input type="checkbox"/> No	Any Adjustments to Income are correctly reported.
8. <input type="checkbox"/> Yes <input type="checkbox"/> No	The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents.
9. <input type="checkbox"/> Yes <input type="checkbox"/> No	The non-refundable credits have been correctly reported.
10. <input type="checkbox"/> Yes <input type="checkbox"/> No	All payments from W-2s and F1099's and estimated tax payments are correct.
11. <input type="checkbox"/> Yes <input type="checkbox"/> No	The refundable credits are correctly reported including the EIC determination based on the information provided.
12. <input type="checkbox"/> Yes <input type="checkbox"/> No	If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information.

Finishing the Return	<i>Check the appropriate box once you have confirmed the steps have been taken.</i>
<input type="checkbox"/>	E-File: Verify correct DCN and SIDN is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
<input type="checkbox"/>	Paper: Verify the correct SIDN is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
<input type="checkbox"/>	All taxpayer questions/issues about the completed return have been answered.

Military Practice Exercises 13–16

Exercise 13 – Dayton Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service <h3 style="margin: 0;">Intake/Interview & Quality Review Sheet</h3>	OMB # 1545-1964			
<p>You (and Spouse) will need:</p> <ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Amounts of any other income</i> • <i>Child care provider's identification number</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Bank documents showing routing and account numbers if requesting direct deposit/debit</i> 					
<p>Part I: Taxpayer Information</p>					
1. Your First Name John		M.I. A.	Last Name Dayton		2. Date of Birth (mm/dd/yyyy) 10/13/1972
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Military
7. Spouse's First Name Mary		M.I. B.	Last Name Dayton		8. Date of Birth (mm/dd/yyyy) 09/13/1975
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Homemaker
13. Address 456 Second Street			Apt # Your City	City Your City	State Zip Code YS Your ZIP Code
14. Phone Number and e-mail address Phone: (404) 555-XXXX e-mail:			15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. On December 31 st a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)					
<p>Part II. Family and Dependent Information – Do not include you or your spouse.</p> <p><i>Print the name of everyone who lived in your home and outside your home that you supported during the year.</i></p>					
Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Joseph D. Dayton	12/14/2002	Son	12	Yes	Yes
Marilyn C. Dayton	11/19/2000	Daughter	12	Yes	Yes
<p>Paperwork Reduction Act Notice</p> <p>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.</p>					
Catalog Number 52121E			Form 13614-C (9-2008)		
<p>Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.</p>					

Exercise 13 – Dayton Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1,200

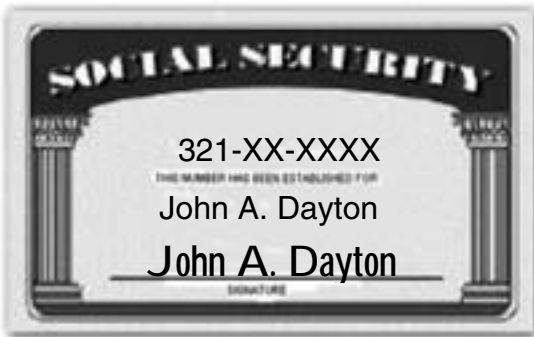
Interview Notes – Dayton

While using Form 13614-C to complete the interview with Mary, the following information was utilized to complete the return. Complete the boxes on page 2 as appropriate.

- John was deployed on October 15, 2007, and returned from Iraq in time to enjoy Christmas with his family this past December.
- The only information that Mary brought with her is John's W-2. She also told you that they received \$22 of interest income from 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.
- The Daytons did not pay real estate taxes in 2008. (for 2008 tax returns only)

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

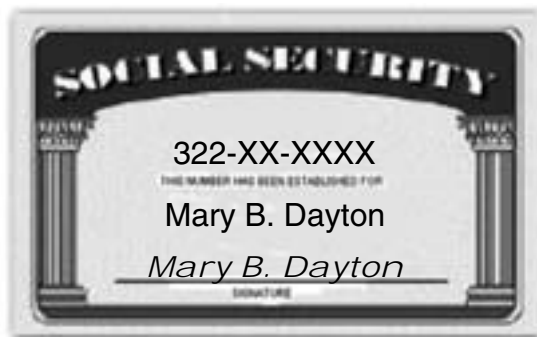
In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



SOCIAL SECURITY

321-XX-XXXX
THE NUMBER HAS BEEN ESTABLISHED FOR

John A. Dayton
John A. Dayton
SIGNATURE



SOCIAL SECURITY

322-XX-XXXX
THE NUMBER HAS BEEN ESTABLISHED FOR

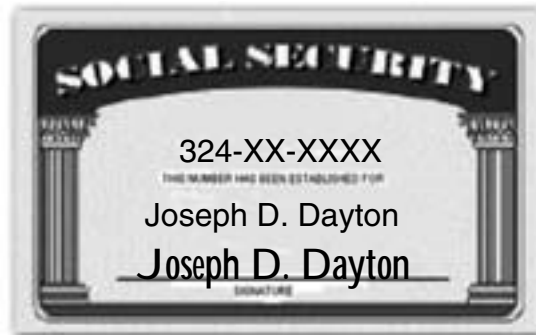
Mary B. Dayton
Mary B. Dayton
SIGNATURE



SOCIAL SECURITY

323-XX-XXXX
THE NUMBER HAS BEEN ESTABLISHED FOR


Marilyn C. Dayton
Marilyn C. Dayton
SIGNATURE



SOCIAL SECURITY

324-XX-XXXX
THE NUMBER HAS BEEN ESTABLISHED FOR

Joseph D. Dayton
Joseph D. Dayton
SIGNATURE

		a Employee's social security number 321-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 31-2XXXXXX				1 Wages, tips, other compensation \$0.00		2 Federal income tax withheld \$0.00				
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410				3 Social security wages \$33,350.40		4 Social security tax withheld \$2,067.72				
				5 Medicare wages and tips \$33,350.40		6 Medicare tax withheld \$483.58				
				7 Social security tips		8 Allocated tips				
d Control number				9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12 D | \$1,000.51		
John Dayton 456 Second Street Your City, State and ZIP Code						13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b Q | \$33,350.40		
						14 Other		12c		
								12d		
f Employee's address and ZIP code										
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** **2008** 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.

As you were talking to Mary 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 computer that she had repaired. When you inquired further, she told you that she did minor computer and electronic equipment repairs and upgrades. 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 parts and tools. She said that she never had to maintain any inventory because upgrade parts were always provided by her customers. Her tools and anti-static materials have a useful life of less than one year.

You explained that the money she earned was taxable. And because it was taxable, she could deduct any related expenses. The net profit would be subject to income tax and to self-employment tax. You advised her that since this was regarded as a business, she needed to keep records of any money received and the money she spent.

Last year she received \$10,300 in income and had \$600 in expenses.

Include this additional information in the Daytons' return.

Quality Review



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

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

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

Verifying the Return *Check each item only when you verify that the review step is complete.*

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return *Check the appropriate box once you have confirmed the steps have been taken.*

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 14 – Parsons Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name William		M.I. F.	Last Name Parsons		2. Date of Birth (mm/dd/yyyy) 11/19/1973		
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Military	
7. Spouse's First Name Mary		M.I. A.	Last Name Parsons		8. Date of Birth (mm/dd/yyyy) 12/21/1974		
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Retail Sales	
13. Address 413 Fourth Street			Apt #	City Your City		State YS	Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (404) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31st							
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed							
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)							

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Leah Parsons	07/29/2001	Daughter	12	Yes	Yes
Hope Smith	08/15/1998	Daughter	12	Yes	Yes
Aaron Parsons	09/08/1998	Son	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exercise 14 – Parsons Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1,988

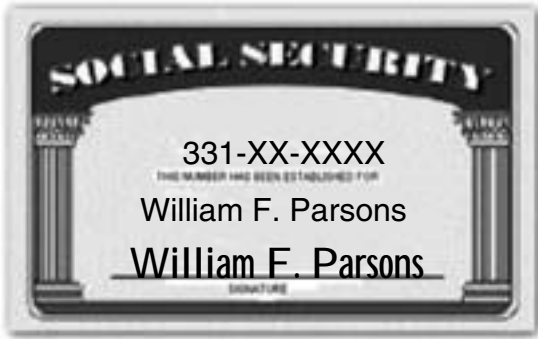
Interview Notes – Parsons


When you, as the interviewer, completed page 2 of Form 13614-C with William, you had the additional information needed to complete the return.

- They had moved to this base from a base in Georgia on September 1, 2007.
- Aaron, who lives with his mother, is William's child from his first marriage. William pays \$300 per month in child support. The divorce decree that William shows you allows him to claim the exemption for Aaron in even-numbered years (if using TaxWise[®] 2007, assume the divorce decree says in odd-numbered years).
- Hope is Mary's child. Her father has passed away. She lived with her mother all year.
- Leah is the child of this marriage.
- While at this base they paid for after-school day care for Hope and Leah. They paid \$100 per week for 15 weeks to Wee Care, 300 Elm Street, Your City, Your State, Your ZIP Code. The EIN for Wee Care is 33-2XXXXXX.
- They had no income other than that reported on their W-2s.
- They did not itemize last year. The state return needs to be prepared. Neither William or Mary 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.
- The Parsons did not pay real estate taxes in 2008. (for 2008 tax returns only)


Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



a Employee's social security number 331-XX-XXXX		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$32,340.50		2 Federal income tax withheld \$3,798.45		
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410		3 Social security wages \$32,340.50		4 Social security tax withheld \$2,005.11		
		5 Medicare wages and tips \$32,340.50		6 Medicare tax withheld \$468.94		
		7 Social security tips		8 Allocated tips		
d Control number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. William F. Parsons 413 Fourth Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement **2008** 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.

a Employee's social security number 332-XX-XXXX		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 33-1XXXXXX		1 Wages, tips, other compensation \$9,400.00		2 Federal income tax withheld \$600.00		
c Employer's name, address, and ZIP code Jones Department Store 987 Tenth Street Fairview, KY 42221		3 Social security wages \$9,400.00		4 Social security tax withheld \$582.80		
		5 Medicare wages and tips \$9,400.00		6 Medicare tax withheld \$136.30		
		7 Social security tips		8 Allocated tips		
d Control number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Mary A. Parsons 413 Fourth Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	4534567	\$9,400.00	\$375.00	\$9,400.00	\$122.00	YC

Form W-2 Wage and Tax Statement **2008** 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.

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 15 – Carpenter Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Joseph	M.I. I.	Last Name Carpenter	2. Date of Birth (mm/dd/yyyy) 05/07/1981
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Occupation Military
7. Spouse's First Name Maria	M.I. M.	Last Name Carpenter	8. Date of Birth (mm/dd/yyyy) 12/15/1981
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12. Occupation Homemaker
13. Address 4516 Elm Street	Apt #	City Your City	State | Zip Code YS | Your ZIP Code
14. Phone Number and e-mail address Phone: (717) 555-XXXX e-mail:		15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
16. On December 31st			
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed			
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)			

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)
Martha D. Carpenter	03/15/2006	Daughter	12	Yes	Yes

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exercise 15 – Carpenter Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$900

Interview Notes – Carpenter

- Joseph returned to his home base in the United States this past year. He brought his wife Maria, who is a Swiss citizen, and their daughter, who was born abroad. He met and married Maria while he was stationed in Europe.
- Joseph asked if he could file a joint return with Maria. They provided a copy of her letter from the IRS which indicated her individual tax identification number was 971-XX-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 Joseph and Maria wish to contribute to the Presidential Election Fund.
- The Carpenters did not pay real estate taxes in 2008. (for 2008 tax returns only)

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



a Employee's social security number 341-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$23,223.60		2 Federal income tax withheld \$1,548.00			
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410		3 Social security wages \$23,223.60		4 Social security tax withheld \$1,439.86			
		5 Medicare wages and tips \$23,223.60		6 Medicare tax withheld \$336.74			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Joseph I. Carpenter 4516 Elm Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12			
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form W-2 Wage and Tax Statement **2008** 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.

Quality Review



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

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

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

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

STUDENT NOTES

Lined writing area for student notes.

International Comprehensive Problem

Problem E – Holmes Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964					
<p>You (and Spouse) will need:</p> <ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Amounts of any other income</i> • <i>Child care provider's identification number</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Bank documents showing routing and account numbers if requesting direct deposit/debit</i> 							
Part I: Taxpayer Information							
1. Your First Name Sherman		M.I. F.	Last Name Holmes		2. Date of Birth (mm/dd/yyyy) 09/23/1982		
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Military	
7. Spouse's First Name Ann		M.I. E.	Last Name Holmes		8. Date of Birth (mm/dd/yyyy) 08/17/1982		
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Clerk	
13. Address 2310 Oak Street			Apt #	City Your City		State YS	Zip Code Your ZIP Code
14. Phone Number and e-mail address Phone: (312) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31st							
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed							
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)							
Part II. Family and Dependent Information – Do not include you or your spouse.							
<i>Print the name of everyone who lived in your home and outside your home that you supported during the year.</i>							
Name (first, last)		Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)	
(a)		(b)	(c)	(d)	(e)	(f)	
Mattie B. Holmes		02/04/2004	Daughter	12	Yes	Yes	
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 (9-2008)			
Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.							

Problem E – Holmes Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1,500

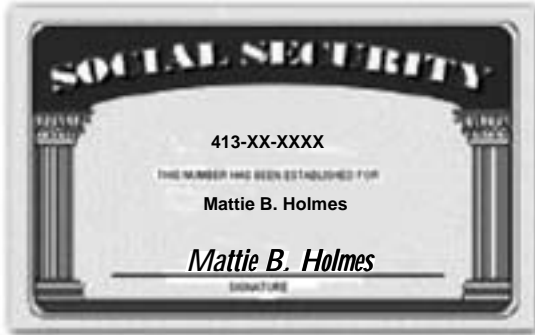
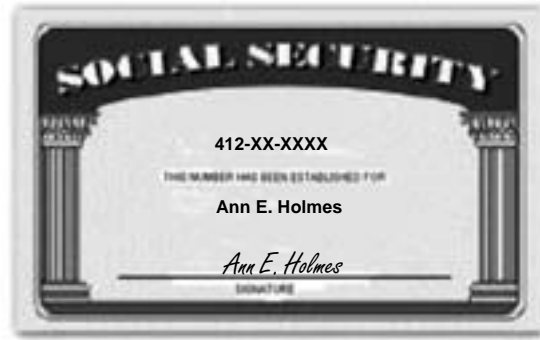
Interview Notes – Holmes

While using Form 13614-C to complete the interview with the Holmeses, the following information was used to complete the return. Complete the boxes on page 2 as appropriate.

- Sherman was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, until January 2009. He had been there with his wife Ann and his daughter Mattie since May 2006.
- While there, Ann was a data entry clerk for an English accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England). She had a statement of earnings from her employer, showing that she had been paid \$20,800 in 2008 while an employee. She also provided records that indicated she had paid \$2,080 in income taxes to the British taxing authority. All money amounts on the statements were in U.S. currency.
- The Holmeses provided records indicating that they had paid \$5,000 to Wee Care, a child-care service on base, for babysitting services while they were at work. The address for Wee Care is 456 Second Street. The SSN for the babysitter is 404-XX-XXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Ann'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.
- 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. Both Sherman and Ann wish to contribute to the Presidential Election Campaign Fund.
- The Holmes did not pay real estate taxes in 2008. (for 2008 tax returns only)

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



Line 7—Wages

a Employee's social security number 411-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$34,080.30		2 Federal income tax withheld \$2,424.00					
c Employer's name, address, and ZIP code DFAS P.O. BOX 8899 Indianapolis, IN 46249-2410		3 Social security wages \$35,874.00		4 Social security tax withheld \$2,224.09					
		5 Medicare wages and tips \$35,874.00		6 Medicare tax withheld \$520.17					
		7 Social security tips		8 Allocated tips					
d Control number		9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Sherman Holmes		Last name Holmes		Suff.		11 Nonqualified plans		12a See instructions for box 12 D \$1,793.70	
f Employee's address and ZIP code 2310 Oak Street Your City, State and ZIP Code		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12c		12d	
		14 Other							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	
								20 Locality name	

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

2008

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.

Quality Review



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

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

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

Verifying the Return *Check each item only when you verify that the review step is complete.*

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return *Check the appropriate box once you have confirmed the steps have been taken.*

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 16 – Stetson Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Amounts of any other income*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Child care provider's identification number*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name Jack		M.I. W.	Last Name Stetson		2. Date of Birth (mm/dd/yyyy) 01/17/1970
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Military
7. Spouse's First Name Jill		M.I. B.	Last Name Stetson		8. Date of Birth (mm/dd/yyyy) 03/18/1976
9. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation Advertising
13. Address 3214 Maple Street			Apt #	City Your City	State | Zip Code CA | Your ZIP Code
14. Phone Number and e-mail address Phone: (707) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
16. On December 31st					
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed					
b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)					

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)

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** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exercise 16 – Stetson Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? \$1,200

Interview Notes – Stetson

When you, as the interviewer, completed page 2 of Form 13614 with the Stetsons, you had additional information to complete their return.

- They just returned from a two-year tour in Germany. They moved to Germany on March 3, 2007. They returned to this duty station on January 10, 2009. Their address in Germany was 1567 Albion Street, Munich.
- In Germany, Jill worked for Bavaria Advertising (3576 Felrum Lane, Munich). 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 2008.
- The Stetsons did not itemize last year. The state return does not need to be prepared. The Stetsons 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.
- The Stetsons did not pay real estate taxes in 2008. (for 2008 tax returns only)

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



a Employee's social security number 421-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 31-2XXXXXX			1 Wages, tips, other compensation \$35,403.50		2 Federal income tax withheld \$4,248.42					
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410			3 Social security wages \$35,403.50		4 Social security tax withheld \$2,195.02					
			5 Medicare wages and tips \$35,403.50		6 Medicare tax withheld \$513.35					
			7 Social security tips		8 Allocated tips					
d Control number			9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Jack W. Stetson 413 Athens Street Your City, State and ZIP Code			11 Nonqualified plans		12a See instructions for box 12					
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
			14 Other		12c					
					12d					
f Employee's address and ZIP code										
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form W-2 Wage and Tax Statement **2008** 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.

Quality Review



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

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

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

Verifying the Return *Check each item only when you verify that the review step is complete.*

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
| 2. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents. |
| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The refundable credits are correctly reported including the EIC determination based on the information provided. |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information. |

Finishing the Return *Check the appropriate box once you have confirmed the steps have been taken.*

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

Exercise 17 – Wilson Intake and Interview Sheet, page 1 of 2

Form 13614-C (September 2008)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964																																																											
<p>You (and Spouse) will need:</p> <ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Amounts of any other income</i> • <i>Child care provider's identification number</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Bank documents showing routing and account numbers if requesting direct deposit/debit</i> 																																																													
<p>Part I: Taxpayer Information</p>																																																													
1. Your First Name Doria		M.I. A.	Last Name Wilson		2. Date of Birth (mm/dd/yyyy) 07/21/1975																																																								
3. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Occupation Nurse																																																							
7. Spouse's First Name John		M.I.	Last Name Kelly		8. Date of Birth (mm/dd/yyyy) 12/23/1973																																																								
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Occupation None																																																							
13. Address 20 Pembroke Lane			Apt #	City Dublin 17, Ireland		State	Zip Code																																																						
14. Phone Number and e-mail address Phone: (213) 555-XXXX e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																									
<p>16. On December 31st</p> <p>a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed</p> <p>b. If married, did you live with your spouse during any part of the last six months of the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)</p>																																																													
<p>Part II. Family and Dependent Information – Do not include you or your spouse.</p> <p><i>Print the name of everyone who lived in your home and outside your home that you supported during the year.</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">Name (first, last)</th> <th style="width:10%;">Date of Birth mm/dd/yyyy</th> <th style="width:15%;">Relationship to you (son, daughter, etc.)</th> <th style="width:10%;">Number of months person lived with you last year</th> <th style="width:10%;">US Citizen, Resident of US, Canada or Mexico (yes or no)</th> <th style="width:10%;">Is the dependent a full time student? (yes or no)</th> </tr> <tr> <th>(a)</th> <th>(b)</th> <th>(c)</th> <th>(d)</th> <th>(e)</th> <th>(f)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>								Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)	(a)	(b)	(c)	(d)	(e)	(f)																																										
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Catalog Number 52121E				Form 13614-C (9-2008)																																																									
<p>Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.</p>																																																													

Exercise 17 – Wilson Intake and Interview Sheet, page 2 of 2

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes No If yes, how much? _____

Interview Notes – Wilson

- Doria, a U.S. citizen, moved to Ireland on May 30, 2008. Doria married John, an Irish citizen and resident, in June 2008.
- They would like to file jointly this year. John has no income and chooses to be treated as a U.S. resident for tax purposes in 2008.
- John 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 Doria. John brought a completed Form W-7 with him.
- Doria worked in the United States for four months and received Form W-2 from her employer.
- Doria also worked as a nurse at Trinity Hospital for the remainder of the year. The hospital address is 100 Elgin Road, Dublin 17, Ireland.
- The hospital gave Doria a document showing the following wages of \$20,000, and federal tax (equal to U.S. withholdings) of \$1,900 (converted into U.S. currency).
- Doria and her husband earned \$1,650 interest on a savings account in a Dublin bank. The foreign institution withheld \$200 in income tax to the Ireland taxing authority.
- Doria enrolled in a nursing course at a local college while in the United States, and paid \$1,000.
- Doria did not itemize her deductions last year. They do not wish to contribute to the Presidential Election Fund.
- Doria and John did not pay real estate taxes in 2008. (for 2008 tax returns only)

Note: Before completing Part V of Form 13614-C, go over Parts I–IV with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete page 4 of Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



a Employee's social security number 431-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 43-1XXXXXX		1 Wages, tips, other compensation \$50,000.00		2 Federal income tax withheld \$10,000.00						
c Employer's name, address, and ZIP code Clark Memorial Hospital 125 Elm Street Atlanta, GA 30308		3 Social security wages \$50,000.00		4 Social security tax withheld \$3,100.00						
		5 Medicare wages and tips \$50,000.00		6 Medicare tax withheld \$725.00						
		7 Social security tips		8 Allocated tips						
d Control number		9 Advance EIC payment		10 Dependent care benefits						
e Employee's first name and initial Doria A. Wilson 325 Tenth Street Your City, State and ZIP Code		Last name Suff.		11 Nonqualified plans		12a See instructions for box 12				
f Employee's address and ZIP code		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b						
		14 Other		12c						
				12d						
15 State Employer's state ID number YS | 321XXXXXX		16 State wages, tips, etc. \$50,000.00		17 State income tax \$3,000.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form W-2 Wage and Tax Statement 2008 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.

Quality Review



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

- Involve the taxpayer in the Quality Review process.
- Complete this form prior to obtaining the taxpayer's signature on required tax forms.
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Quality Reviews complete the Quality Process and help ensure an accurate return.

Verifying the Return

Check each item only when you verify that the review step is complete.

- | | | |
|-----|--|--|
| 1. | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed Intake/Interview Sheet was used to prepare this tax return. |
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| 3. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer. |
| 4. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Filing status was correctly determined and is notated on the Intake/Interview Sheet. |
| 5. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Dependent information is correctly shown including names, SSNs/ITINs, and DOBs. |
| 6. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown. |
| 7. | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any Adjustments to Income are correctly reported. |
| 8. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents. |
| 9. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The non-refundable credits have been correctly reported. |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from W-2s and F1099's and estimated tax payments are correct. |
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Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

STUDENT NOTES

Lined writing area for student notes.

2008 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
38,000	38,050	0	0	131	0	0	763
38,050	38,100	0	0	120	0	0	752
38,100	38,150	0	0	110	0	0	742
38,150	38,200	0	0	99	0	0	731
38,200	38,250	0	0	89	0	0	720
38,250	38,300	0	0	78	0	0	710
38,300	38,350	0	0	68	0	0	699
38,350	38,400	0	0	57	0	0	689
38,400	38,450	0	0	47	0	0	678
38,450	38,500	0	0	36	0	0	668
38,500	38,550	0	0	25	0	0	657
38,550	38,600	0	0	15	0	0	647
38,600	38,650	0	0	*	0	0	636
38,650	38,700	0	0	0	0	0	626
38,700	38,750	0	0	0	0	0	615
38,750	38,800	0	0	0	0	0	605
38,800	38,850	0	0	0	0	0	594
38,850	38,900	0	0	0	0	0	584
38,900	38,950	0	0	0	0	0	573
38,950	39,000	0	0	0	0	0	563
39,000	39,050	0	0	0	0	0	552
39,050	39,100	0	0	0	0	0	541
39,100	39,150	0	0	0	0	0	531
39,150	39,200	0	0	0	0	0	520
39,200	39,250	0	0	0	0	0	510
39,250	39,300	0	0	0	0	0	499
39,300	39,350	0	0	0	0	0	489
39,350	39,400	0	0	0	0	0	478
39,400	39,450	0	0	0	0	0	468
39,450	39,500	0	0	0	0	0	457
39,500	39,550	0	0	0	0	0	447
39,550	39,600	0	0	0	0	0	436
39,600	39,650	0	0	0	0	0	426
39,650	39,700	0	0	0	0	0	415
39,700	39,750	0	0	0	0	0	405
39,750	39,800	0	0	0	0	0	394
39,800	39,850	0	0	0	0	0	383
39,850	39,900	0	0	0	0	0	373
39,900	39,950	0	0	0	0	0	362
39,950	40,000	0	0	0	0	0	352
40,000	40,050	0	0	0	0	0	341
40,050	40,100	0	0	0	0	0	331
40,100	40,150	0	0	0	0	0	320
40,150	40,200	0	0	0	0	0	310
40,200	40,250	0	0	0	0	0	299
40,250	40,300	0	0	0	0	0	289
40,300	40,350	0	0	0	0	0	278
40,350	40,400	0	0	0	0	0	268
40,400	40,450	0	0	0	0	0	257
40,450	40,500	0	0	0	0	0	247
40,500	40,550	0	0	0	0	0	236
40,550	40,600	0	0	0	0	0	226
40,600	40,650	0	0	0	0	0	215
40,650	40,700	0	0	0	0	0	204
40,700	40,750	0	0	0	0	0	194
40,750	40,800	0	0	0	0	0	183
40,800	40,850	0	0	0	0	0	173
40,850	40,900	0	0	0	0	0	162
40,900	40,950	0	0	0	0	0	152
40,950	41,000	0	0	0	0	0	141
41,000	41,050	0	0	0	0	0	131
41,050	41,100	0	0	0	0	0	120
41,100	41,150	0	0	0	0	0	110
41,150	41,200	0	0	0	0	0	99
41,200	41,250	0	0	0	0	0	89
41,250	41,300	0	0	0	0	0	78
41,300	41,350	0	0	0	0	0	68
41,350	41,400	0	0	0	0	0	57
41,400	41,450	0	0	0	0	0	47
41,450	41,500	0	0	0	0	0	36
41,500	41,550	0	0	0	0	0	25
41,550	41,600	0	0	0	0	0	15
41,600	41,646	0	0	0	0	0	5

*If the amount you are looking up from the worksheet is at least \$38,600 but less than \$38,646, your credit is \$5. Otherwise, you can not take the credit.

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
50,000					
50,000	50,050	8,850	6,701	8,850	7,569
50,050	50,100	8,863	6,709	8,863	7,581
50,100	50,150	8,875	6,716	8,875	7,594
50,150	50,200	8,888	6,724	8,888	7,606
50,200	50,250	8,900	6,731	8,900	7,619
50,250	50,300	8,913	6,739	8,913	7,631
50,300	50,350	8,925	6,746	8,925	7,644
50,350	50,400	8,938	6,754	8,938	7,656
50,400	50,450	8,950	6,761	8,950	7,669
50,450	50,500	8,963	6,769	8,963	7,681
50,500	50,550	8,975	6,776	8,975	7,694
50,550	50,600	8,988	6,784	8,988	7,706
50,600	50,650	9,000	6,791	9,000	7,719
50,650	50,700	9,013	6,799	9,013	7,731
50,700	50,750	9,025	6,806	9,025	7,744
50,750	50,800	9,038	6,814	9,038	7,756
50,800	50,850	9,050	6,821	9,050	7,769
50,850	50,900	9,063	6,829	9,063	7,781
50,900	50,950	9,075	6,836	9,075	7,794
50,950	51,000	9,088	6,844	9,088	7,806
51,000					
51,000	51,050	9,100	6,851	9,100	7,819
51,050	51,100	9,113	6,859	9,113	7,831
51,100	51,150	9,125	6,866	9,125	7,844
51,150	51,200	9,138	6,874	9,138	7,856
51,200	51,250	9,150	6,881	9,150	7,869
51,250	51,300	9,163	6,889	9,163	7,881
51,300	51,350	9,175	6,896	9,175	7,894
51,350	51,400	9,188	6,904	9,188	7,906
51,400	51,450	9,200	6,911	9,200	7,919
51,450	51,500	9,213	6,919	9,213	7,931
51,500	51,550	9,225	6,926	9,225	7,944
51,550	51,600	9,238	6,934	9,238	7,956
51,600	51,650	9,250	6,941	9,250	7,969
51,650	51,700	9,263	6,949	9,263	7,981
51,700	51,750	9,275	6,956	9,275	7,994
51,750	51,800	9,288	6,964	9,288	8,006
51,800	51,850	9,300	6,971	9,300	8,019
51,850	51,900	9,313	6,979	9,313	8,031
51,900	51,950	9,325	6,986	9,325	8,044
51,950	52,000	9,338	6,994	9,338	8,056
52,000					
52,000	52,050	9,350	7,001	9,350	8,069
52,050	52,100	9,363	7,009	9,363	8,081
52,100	52,150	9,375	7,016	9,375	8,094
52,150	52,200	9,388	7,024	9,388	8,106
52,200	52,250	9,400	7,031	9,400	8,119
52,250	52,300	9,413	7,039	9,413	8,131
52,300	52,350	9,425	7,046	9,425	8,144
52,350	52,400	9,438	7,054	9,438	8,156
52,400	52,450	9,450	7,061	9,450	8,169
52,450	52,500	9,463	7,069	9,463	8,181
52,500	52,550	9,475	7,076	9,475	8,194
52,550	52,600	9,488	7,084	9,488	8,206
52,600	52,650	9,500	7,091	9,500	8,219
52,650	52,700	9,513	7,099	9,513	8,231
52,700	52,750	9,525	7,106	9,525	8,244
52,750	52,800	9,538	7,114	9,538	8,256
52,800	52,850	9,550	7,121	9,550	8,269
52,850	52,900	9,563	7,129	9,563	8,281
52,900	52,950	9,575	7,136	9,575	8,294
52,950	53,000	9,588	7,144	9,588	8,306

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
53,000					
53,000	53,050	9,600	7,151	9,600	8,319
53,050	53,100	9,613	7,159	9,613	8,331
53,100	53,150	9,625	7,166	9,625	8,344
53,150	53,200	9,638	7,174	9,638	8,356
53,200	53,250	9,650	7,181	9,650	8,369
53,250	53,300	9,663	7,189	9,663	8,381
53,300	53,350	9,675	7,196	9,675	8,394
53,350	53,400	9,688	7,204	9,688	8,406
53,400	53,450	9,700	7,211	9,700	8,419
53,450	53,500	9,713	7,219	9,713	8,431
53,500	53,550	9,725	7,226	9,725	8,444
53,550	53,600	9,738	7,234	9,738	8,456
53,600	53,650	9,750	7,241	9,750	8,469
53,650	53,700	9,763	7,249	9,763	8,481
53,700	53,750	9,775	7,256	9,775	8,494
53,750	53,800	9,788	7,264	9,788	8,506
53,800	53,850	9,800	7,271	9,800	8,519
53,850	53,900	9,813	7,279	9,813	8,531
53,900	53,950	9,825	7,286	9,825	8,544
53,950	54,000	9,838	7,294	9,838	8,556
54,000					
54,000	54,050	9,850	7,301	9,850	8,569
54,050	54,100	9,863	7,309	9,863	8,581
54,100	54,150	9,875	7,316	9,875	8,594
54,150	54,200	9,888	7,324	9,888	8,606
54,200	54,250	9,900	7,331	9,900	8,619
54,250	54,300	9,913	7,339	9,913	8,631
54,300	54,350	9,925	7,346	9,925	8,644
54,350	54,400	9,938	7,354	9,938	8,656
54,400	54,450	9,950	7,361	9,950	8,669
54,450	54,500	9,963	7,369	9,963	8,681
54,500	54,550	9,975	7,376	9,975	8,694
54,550	54,600	9,988	7,384	9,988	8,706
54,600	54,650	10,000	7,391	10,000	8,719
54,650	54,700	10,013	7,399	10,013	8,731
54,700	54,750	10,025	7,406	10,025	8,744
54,750	54,800	10,038	7,414	10,038	8,756
54,800	54,850	10,050	7,421	10,050	8,769
54,850	54,900	10,063	7,429	10,063	8,781
54,900	54,950	10,075	7,436	10,075	8,794
54,950	55,000	10,088	7,444	10,088	8,806
55,000					
55,000	55,050	10,100	7,451	10,100	8,819
55,050	55,100	10,113	7,459	10,113	8,831
55,100	55,150	10,125	7,466	10,125	8,844
55,150	55,200	10,138	7,474	10,138	8,856
55,200	55,250	10,150	7,481	10,150	8,869
55,250	55,300	10,163	7,489	10,163	8,881
55,300	55,350	10,175	7,496	10,175	8,894
55,350	55,400	10,188	7,504	10,188	8,906
55,400	55,450	10,200	7,511	10,200	8,919
55,450	55,500	10,213	7,519	10,213	8,931
55,500	55,550	10,225	7,526	10,225	8,944
55,550	55,600	10,238	7,534	10,238	8,956
55,600	55,650	10,250	7,541	10,250	8,969
55,650	55,700	10,263	7,549	10,263	8,981
55,700	55,750	10,275	7,556	10,275	8,994
55,750	55,800	10,288	7,564	10,288	9,006
55,800	55,850	10,300	7,571	10,300	9,019
55,850	55,900	10,313	7,579	10,313	9,031
55,900	55,950	10,325	7,586	10,325	9,044
55,950	56,000	10,338	7,594	10,338	9,056

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
56,000					
56,000	56,050	10,350	7,601	10,350	9,069
56,050	56,100	10,363	7,609	10,363	9,081
56,100	56,150	10,375	7,616	10,375	9,094
56,150	56,200	10,388	7,624	10,388	9,106
56,200	56,250	10,400	7,631	10,400	9,119
56,250	56,300	10,413	7,639	10,413	9,131
56,300	56,350	10,425	7,646	10,425	9,144
56,350	56,400	10,438	7,654	10,438	9,156
56,400	56,450	10,450	7,661	10,450	9,169
56,450	56,500	10,463	7,669	10,463	9,181
56,500	56,550	10,475	7,676	10,475	9,194
56,550	56,600	10,488	7,684	10,488	9,206
56,600	56,650	10,500	7,691	10,500	9,219
56,650	56,700	10,513	7,699	10,513	9,231
56,700	56,750	10,525	7,706	10,525	9,244
56,750	56,800	10,538	7,714	10,538	9,256
56,800	56,850	10,550	7,721	10,550	9,269
56,850	56,900	10,563	7,729	10,563	9,281
56,900	56,950	10,575	7,736	10,575	9,294
56,950	57,000	10,588	7,744	10,588	9,306
57,000					
57,000	57,050	10,600	7,751	10,600	9,319
57,050	57,100	10,613	7,759	10,613	9,331
57,100	57,150	10,625	7,766	10,625	9,344
57,150	57,200	10,638	7,774	10,638	9,356
57,200	57,250	10,650	7,781	10,650	9,369
57,250	57,300	10,663	7,789	10,663	9,381
57,300	57,350	10,675	7,796	10,675	9,394
57,350	57,400	10,688	7,804	10,688	9,406
57,400	57,450	10,700	7,811	10,700	9,419
57,450	57,500	10,713	7,819	10,713	9,431
57,500	57,550	10,725	7,826	10,725	9,444
57,550	57,600	10,738	7,834	10,738	9,456
57,600	57,650	10,750	7,841	10,750	9,469
57,650	57,700	10,763	7,849	10,763	9,481
57,700	57,750	10,775	7,856	10,775	9,494
57,750	57,800	10,788	7,864	10,788	9,506
57,800	57,850	10,800	7,871	10,800	9,519
57,850	57,900	10,813	7,879	10,813	9,531
57,900	57,950	10,825	7,886	10,825	9,544
57,950	58,000	10,838	7,894	10,838	9,556
58,000					
58,000	58,050	10,850	7,901	10,850	9,569
58,050	58,100	10,863	7,909	10,863	9,581
58,100	58,150	10,875	7,916	10,875	9,594
58,150	58,200	10,888	7,924	10,888	9,606
58,200	58,250	10,900	7,931	10,900	9,619
58,250	58,300	10,913	7,939	10,913	9,631
58,300	58,350	10,925	7,946	10,925	9,644
58,350	58,400	10,938	7,954	10,938	9,656
58,400	58,450	10,950	7,961	10,950	9,669
58,450	58,500	10,963	7,969	10,963	9,681
58,500					

2008 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
59,000					
59,000	59,050	11,100	8,051	11,100	9,819
59,050	59,100	11,113	8,059	11,113	9,831
59,100	59,150	11,125	8,066	11,125	9,844
59,150	59,200	11,138	8,074	11,138	9,856
59,200	59,250	11,150	8,081	11,150	9,869
59,250	59,300	11,163	8,089	11,163	9,881
59,300	59,350	11,175	8,096	11,175	9,894
59,350	59,400	11,188	8,104	11,188	9,906
59,400	59,450	11,200	8,111	11,200	9,919
59,450	59,500	11,213	8,119	11,213	9,931
59,500	59,550	11,225	8,126	11,225	9,944
59,550	59,600	11,238	8,134	11,238	9,956
59,600	59,650	11,250	8,141	11,250	9,969
59,650	59,700	11,263	8,149	11,263	9,981
59,700	59,750	11,275	8,156	11,275	9,994
59,750	59,800	11,288	8,164	11,288	10,006
59,800	59,850	11,300	8,171	11,300	10,019
59,850	59,900	11,313	8,179	11,313	10,031
59,900	59,950	11,325	8,186	11,325	10,044
59,950	60,000	11,338	8,194	11,338	10,056
60,000					
60,000	60,050	11,350	8,201	11,350	10,069
60,050	60,100	11,363	8,209	11,363	10,081
60,100	60,150	11,375	8,216	11,375	10,094
60,150	60,200	11,388	8,224	11,388	10,106
60,200	60,250	11,400	8,231	11,400	10,119
60,250	60,300	11,413	8,239	11,413	10,131
60,300	60,350	11,425	8,246	11,425	10,144
60,350	60,400	11,438	8,254	11,438	10,156
60,400	60,450	11,450	8,261	11,450	10,169
60,450	60,500	11,463	8,269	11,463	10,181
60,500	60,550	11,475	8,276	11,475	10,194
60,550	60,600	11,488	8,284	11,488	10,206
60,600	60,650	11,500	8,291	11,500	10,219
60,650	60,700	11,513	8,299	11,513	10,231
60,700	60,750	11,525	8,306	11,525	10,244
60,750	60,800	11,538	8,314	11,538	10,256
60,800	60,850	11,550	8,321	11,550	10,269
60,850	60,900	11,563	8,329	11,563	10,281
60,900	60,950	11,575	8,336	11,575	10,294
60,950	61,000	11,588	8,344	11,588	10,306
61,000					
61,000	61,050	11,600	8,351	11,600	10,319
61,050	61,100	11,613	8,359	11,613	10,331
61,100	61,150	11,625	8,366	11,625	10,344
61,150	61,200	11,638	8,374	11,638	10,356
61,200	61,250	11,650	8,381	11,650	10,369
61,250	61,300	11,663	8,389	11,663	10,381
61,300	61,350	11,675	8,396	11,675	10,394
61,350	61,400	11,688	8,404	11,688	10,406
61,400	61,450	11,700	8,411	11,700	10,419
61,450	61,500	11,713	8,419	11,713	10,431
61,500	61,550	11,725	8,426	11,725	10,444
61,550	61,600	11,738	8,434	11,738	10,456
61,600	61,650	11,750	8,441	11,750	10,469
61,650	61,700	11,763	8,449	11,763	10,481
61,700	61,750	11,775	8,456	11,775	10,494
61,750	61,800	11,788	8,464	11,788	10,506
61,800	61,850	11,800	8,471	11,800	10,519
61,850	61,900	11,813	8,479	11,813	10,531
61,900	61,950	11,825	8,486	11,825	10,544
61,950	62,000	11,838	8,494	11,838	10,556

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
62,000					
62,000	62,050	11,850	8,501	11,850	10,569
62,050	62,100	11,863	8,509	11,863	10,581
62,100	62,150	11,875	8,516	11,875	10,594
62,150	62,200	11,888	8,524	11,888	10,606
62,200	62,250	11,900	8,531	11,900	10,619
62,250	62,300	11,913	8,539	11,913	10,631
62,300	62,350	11,925	8,546	11,925	10,644
62,350	62,400	11,938	8,554	11,938	10,656
62,400	62,450	11,950	8,561	11,950	10,669
62,450	62,500	11,963	8,569	11,963	10,681
62,500	62,550	11,975	8,576	11,975	10,694
62,550	62,600	11,988	8,584	11,988	10,706
62,600	62,650	12,000	8,591	12,000	10,719
62,650	62,700	12,013	8,599	12,013	10,731
62,700	62,750	12,025	8,606	12,025	10,744
62,750	62,800	12,038	8,614	12,038	10,756
62,800	62,850	12,050	8,621	12,050	10,769
62,850	62,900	12,063	8,629	12,063	10,781
62,900	62,950	12,075	8,636	12,075	10,794
62,950	63,000	12,088	8,644	12,088	10,806
63,000					
63,000	63,050	12,100	8,651	12,100	10,819
63,050	63,100	12,113	8,659	12,113	10,831
63,100	63,150	12,125	8,666	12,125	10,844
63,150	63,200	12,138	8,674	12,138	10,856
63,200	63,250	12,150	8,681	12,150	10,869
63,250	63,300	12,163	8,689	12,163	10,881
63,300	63,350	12,175	8,696	12,175	10,894
63,350	63,400	12,188	8,704	12,188	10,906
63,400	63,450	12,200	8,711	12,200	10,919
63,450	63,500	12,213	8,719	12,213	10,931
63,500	63,550	12,225	8,726	12,225	10,944
63,550	63,600	12,238	8,734	12,238	10,956
63,600	63,650	12,250	8,741	12,250	10,969
63,650	63,700	12,263	8,749	12,263	10,981
63,700	63,750	12,275	8,756	12,275	10,994
63,750	63,800	12,288	8,764	12,288	11,006
63,800	63,850	12,300	8,771	12,300	11,019
63,850	63,900	12,313	8,779	12,313	11,031
63,900	63,950	12,325	8,786	12,325	11,044
63,950	64,000	12,338	8,794	12,338	11,056
64,000					
64,000	64,050	12,350	8,801	12,350	11,069
64,050	64,100	12,363	8,809	12,363	11,081
64,100	64,150	12,375	8,816	12,375	11,094
64,150	64,200	12,388	8,824	12,388	11,106
64,200	64,250	12,400	8,831	12,400	11,119
64,250	64,300	12,413	8,839	12,413	11,131
64,300	64,350	12,425	8,846	12,425	11,144
64,350	64,400	12,438	8,854	12,438	11,156
64,400	64,450	12,450	8,861	12,450	11,169
64,450	64,500	12,463	8,869	12,463	11,181
64,500	64,550	12,475	8,876	12,475	11,194
64,550	64,600	12,488	8,884	12,488	11,206
64,600	64,650	12,500	8,891	12,500	11,219
64,650	64,700	12,513	8,899	12,513	11,231
64,700	64,750	12,525	8,906	12,525	11,244
64,750	64,800	12,538	8,914	12,538	11,256
64,800	64,850	12,550	8,921	12,550	11,269
64,850	64,900	12,563	8,929	12,563	11,281
64,900	64,950	12,575	8,936	12,575	11,294
64,950	65,000	12,588	8,944	12,588	11,306

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
65,000					
65,000	65,050	12,600	8,951	12,600	11,319
65,050	65,100	12,613	8,959	12,613	11,331
65,100	65,150	12,625	8,969	12,625	11,344
65,150	65,200	12,638	8,981	12,638	11,356
65,200	65,250	12,650	8,994	12,650	11,369
65,250	65,300	12,663	9,006	12,663	11,381
65,300	65,350	12,675	9,019	12,675	11,394
65,350	65,400	12,688	9,031	12,688	11,406
65,400	65,450	12,700	9,044	12,700	11,419
65,450	65,500	12,713	9,056	12,713	11,431
65,500	65,550	12,725	9,069	12,725	11,444
65,550	65,600	12,738	9,081	12,738	11,456
65,600	65,650	12,750	9,094	12,750	11,469
65,650	65,700	12,763	9,106	12,763	11,481
65,700	65,750	12,775	9,119	12,775	11,494
65,750	65,800	12,788	9,131	12,788	11,506
65,800	65,850	12,800	9,144	12,803	11,519
65,850	65,900	12,813	9,156	12,817	11,531
65,900	65,950	12,825	9,169	12,831	11,544
65,950	66,000	12,838	9,181	12,845	11,556
66,000					
66,000	66,050	12,850	9,194	12,859	11,569
66,050	66,100	12,863	9,206	12,873	11,581
66,100	66,150	12,875	9,219	12,887	11,594
66,150	66,200	12,888	9,231	12,901	11,606
66,200	66,250	12,900	9,244	12,915	11,619
66,250	66,300	12,913	9,256	12,929	11,631
66,300	66,350	12,925	9,269	12,943	11,644
66,350	66,400	12,938	9,281	12,957	11,656
66,400	66,450	12,950	9,294	12,971	11,669
66,450	66,500	12,963	9,306	12,985	11,681
66,500	66,550	12,975	9,319	12,999	11,694
66,550	66,600	12,988	9,331	13,013	11,706
66,600	66,650	13,000	9,344	13,027	11,719
66,650	66,700	13,013	9,356	13,041	11,731
66,700	66,750	13,025	9,369	13,055	11,744
66,750	66,800	13,038	9,381	13,069	11,756
66,800	66,850	13,050	9,394	13,083	11,769
66,850	66,900	13,063	9,406	13,097	11,781
66,900	66,950	13,075	9,419	13,111	11,794
66,950	67,000	13,088	9,431	13,125	11,806
67,000					
67,000	67,050	13,100	9,444	13,139	11,819
67,050	67,100	13,113	9,456	13,153	11,831
67,100	67,150	13,125	9,469	13,167	11,844
67,150	67,200	13,138	9,481	13,181	11,856
67,200	67,250	13,150	9,494	13,195	11,869
67,250	67,300	13,163	9,506	13,2	

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
68,000					
68,000	68,050	13,350	9,694	13,419	12,069
68,050	68,100	13,363	9,706	13,433	12,081
68,100	68,150	13,375	9,719	13,447	12,094
68,150	68,200	13,388	9,731	13,461	12,106
68,200	68,250	13,400	9,744	13,475	12,119
68,250	68,300	13,413	9,756	13,489	12,131
68,300	68,350	13,425	9,769	13,503	12,144
68,350	68,400	13,438	9,781	13,517	12,156
68,400	68,450	13,450	9,794	13,531	12,169
68,450	68,500	13,463	9,806	13,545	12,181
68,500	68,550	13,475	9,819	13,559	12,194
68,550	68,600	13,488	9,831	13,573	12,206
68,600	68,650	13,500	9,844	13,587	12,219
68,650	68,700	13,513	9,856	13,601	12,231
68,700	68,750	13,525	9,869	13,615	12,244
68,750	68,800	13,538	9,881	13,629	12,256
68,800	68,850	13,550	9,894	13,643	12,269
68,850	68,900	13,563	9,906	13,657	12,281
68,900	68,950	13,575	9,919	13,671	12,294
68,950	69,000	13,588	9,931	13,685	12,306
69,000					
69,000	69,050	13,600	9,944	13,699	12,319
69,050	69,100	13,613	9,956	13,713	12,331
69,100	69,150	13,625	9,969	13,727	12,344
69,150	69,200	13,638	9,981	13,741	12,356
69,200	69,250	13,650	9,994	13,755	12,369
69,250	69,300	13,663	10,006	13,769	12,381
69,300	69,350	13,675	10,019	13,783	12,394
69,350	69,400	13,688	10,031	13,797	12,406
69,400	69,450	13,700	10,044	13,811	12,419
69,450	69,500	13,713	10,056	13,825	12,431
69,500	69,550	13,725	10,069	13,839	12,444
69,550	69,600	13,738	10,081	13,853	12,456
69,600	69,650	13,750	10,094	13,867	12,469
69,650	69,700	13,763	10,106	13,881	12,481
69,700	69,750	13,775	10,119	13,895	12,494
69,750	69,800	13,788	10,131	13,909	12,506
69,800	69,850	13,800	10,144	13,923	12,519
69,850	69,900	13,813	10,156	13,937	12,531
69,900	69,950	13,825	10,169	13,951	12,544
69,950	70,000	13,838	10,181	13,965	12,556
70,000					
70,000	70,050	13,850	10,194	13,979	12,569
70,050	70,100	13,863	10,206	13,993	12,581
70,100	70,150	13,875	10,219	14,007	12,594
70,150	70,200	13,888	10,231	14,021	12,606
70,200	70,250	13,900	10,244	14,035	12,619
70,250	70,300	13,913	10,256	14,049	12,631
70,300	70,350	13,925	10,269	14,063	12,644
70,350	70,400	13,938	10,281	14,077	12,656
70,400	70,450	13,950	10,294	14,091	12,669
70,450	70,500	13,963	10,306	14,105	12,681
70,500	70,550	13,975	10,319	14,119	12,694
70,550	70,600	13,988	10,331	14,133	12,706
70,600	70,650	14,000	10,344	14,147	12,719
70,650	70,700	14,013	10,356	14,161	12,731
70,700	70,750	14,025	10,369	14,175	12,744
70,750	70,800	14,038	10,381	14,189	12,756
70,800	70,850	14,050	10,394	14,203	12,769
70,850	70,900	14,063	10,406	14,217	12,781
70,900	70,950	14,075	10,419	14,231	12,794
70,950	71,000	14,088	10,431	14,245	12,806

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
71,000					
71,000	71,050	14,100	10,444	14,259	12,819
71,050	71,100	14,113	10,456	14,273	12,831
71,100	71,150	14,125	10,469	14,287	12,844
71,150	71,200	14,138	10,481	14,301	12,856
71,200	71,250	14,150	10,494	14,315	12,869
71,250	71,300	14,163	10,506	14,329	12,881
71,300	71,350	14,175	10,519	14,343	12,894
71,350	71,400	14,188	10,531	14,357	12,906
71,400	71,450	14,200	10,544	14,371	12,919
71,450	71,500	14,213	10,556	14,385	12,931
71,500	71,550	14,225	10,569	14,399	12,944
71,550	71,600	14,238	10,581	14,413	12,956
71,600	71,650	14,250	10,594	14,427	12,969
71,650	71,700	14,263	10,606	14,441	12,981
71,700	71,750	14,275	10,619	14,455	12,994
71,750	71,800	14,288	10,631	14,469	13,006
71,800	71,850	14,300	10,644	14,483	13,019
71,850	71,900	14,313	10,656	14,497	13,031
71,900	71,950	14,325	10,669	14,511	13,044
71,950	72,000	14,338	10,681	14,525	13,056
72,000					
72,000	72,050	14,350	10,694	14,539	13,069
72,050	72,100	14,363	10,706	14,553	13,081
72,100	72,150	14,375	10,719	14,567	13,094
72,150	72,200	14,388	10,731	14,581	13,106
72,200	72,250	14,400	10,744	14,595	13,119
72,250	72,300	14,413	10,756	14,609	13,131
72,300	72,350	14,425	10,769	14,623	13,144
72,350	72,400	14,438	10,781	14,637	13,156
72,400	72,450	14,450	10,794	14,651	13,169
72,450	72,500	14,463	10,806	14,665	13,181
72,500	72,550	14,475	10,819	14,679	13,194
72,550	72,600	14,488	10,831	14,693	13,206
72,600	72,650	14,500	10,844	14,707	13,219
72,650	72,700	14,513	10,856	14,721	13,231
72,700	72,750	14,525	10,869	14,735	13,244
72,750	72,800	14,538	10,881	14,749	13,256
72,800	72,850	14,550	10,894	14,763	13,269
72,850	72,900	14,563	10,906	14,777	13,281
72,900	72,950	14,575	10,919	14,791	13,294
72,950	73,000	14,588	10,931	14,805	13,306
73,000					
73,000	73,050	14,600	10,944	14,819	13,319
73,050	73,100	14,613	10,956	14,833	13,331
73,100	73,150	14,625	10,969	14,847	13,344
73,150	73,200	14,638	10,981	14,861	13,356
73,200	73,250	14,650	10,994	14,875	13,369
73,250	73,300	14,663	11,006	14,889	13,381
73,300	73,350	14,675	11,019	14,903	13,394
73,350	73,400	14,688	11,031	14,917	13,406
73,400	73,450	14,700	11,044	14,931	13,419
73,450	73,500	14,713	11,056	14,945	13,431
73,500	73,550	14,725	11,069	14,959	13,444
73,550	73,600	14,738	11,081	14,973	13,456
73,600	73,650	14,750	11,094	14,987	13,469
73,650	73,700	14,763	11,106	15,001	13,481
73,700	73,750	14,775	11,119	15,015	13,494
73,750	73,800	14,788	11,131	15,029	13,506
73,800	73,850	14,800	11,144	15,043	13,519
73,850	73,900	14,813	11,156	15,057	13,531
73,900	73,950	14,825	11,169	15,071	13,544
73,950	74,000	14,838	11,181	15,085	13,556

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
74,000					
74,000	74,050	14,850	11,194	15,099	13,569
74,050	74,100	14,863	11,206	15,113	13,581
74,100	74,150	14,875	11,219	15,127	13,594
74,150	74,200	14,888	11,231	15,141	13,606
74,200	74,250	14,900	11,244	15,155	13,619
74,250	74,300	14,913	11,256	15,169	13,631
74,300	74,350	14,925	11,269	15,183	13,644
74,350	74,400	14,938	11,281	15,197	13,656
74,400	74,450	14,950	11,294	15,211	13,669
74,450	74,500	14,963	11,306	15,225	13,681
74,500	74,550	14,975	11,319	15,239	13,694
74,550	74,600	14,988	11,331	15,253	13,706
74,600	74,650	15,000	11,344	15,267	13,719
74,650	74,700	15,013	11,356	15,281	13,731
74,700	74,750	15,025	11,369	15,295	13,744
74,750	74,800	15,038	11,381	15,309	13,756
74,800	74,850	15,050	11,394	15,323	13,769
74,850	74,900	15,063	11,406	15,337	13,781
74,900	74,950	15,075	11,419	15,351	13,794
74,950	75,000	15,088	11,431	15,365	13,806
75,000					
75,000	75,050	15,100	11,444	15,379	13,819
75,050	75,100	15,113	11,456	15,393	13,831
75,100	75,150	15,125	11,469	15,407	13,844
75,150	75,200	15,138	11,481	15,421	13,856
75,200	75,250	15,150	11,494	15,435	13,869
75,250	75,300	15,163	11,506	15,449	13,881
75,300	75,350	15,175	11,519	15,463	13,894
75,350	75,400	15,188	11,531	15,477	13,906
75,400	75,450	15,200	11,544	15,491	13,919
75,450	75,500	15,213	11,556	15,505	13,931
75,500	75,550	15,225	11,569	15,519	13,944
75,550	75,600	15,238	11,581	15,533	13,956
75,600	75,650	15,250	11,594	15,547	13,969
75,650	75,700	15,263	11,606	15,561	13,981
75,700	75,750	15,275	11,619	15,575	13,994
75,750	75,800	15,288	11,631	15,589	14,006
75,800	75,850	15,300	11,644	15,603	14,019
75,850	75,900	15,313	11,656	15,617	14,031
75,900	75,950	15,325	11,669	15,631	14,044
75,950	76,000	15,338	11,681	15,645	14,056
76,000					
76,000	76,050	15,350	11,694	15,659	14,069
76,050	76,100	15,363	11,706	15,673	14,081
76,100	76,150	15,375	11,719	15,687	14,094
76,150					

2008 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
77,000					
77,000	77,050	15,600	11,944	15,939	14,319
77,050	77,100	15,613	11,956	15,953	14,331
77,100	77,150	15,625	11,969	15,967	14,344
77,150	77,200	15,638	11,981	15,981	14,356
77,200	77,250	15,650	11,994	15,995	14,369
77,250	77,300	15,663	12,006	16,009	14,381
77,300	77,350	15,675	12,019	16,023	14,394
77,350	77,400	15,688	12,031	16,037	14,406
77,400	77,450	15,700	12,044	16,051	14,419
77,450	77,500	15,713	12,056	16,065	14,431
77,500	77,550	15,725	12,069	16,079	14,444
77,550	77,600	15,738	12,081	16,093	14,456
77,600	77,650	15,750	12,094	16,107	14,469
77,650	77,700	15,763	12,106	16,121	14,481
77,700	77,750	15,775	12,119	16,135	14,494
77,750	77,800	15,788	12,131	16,149	14,506
77,800	77,850	15,800	12,144	16,163	14,519
77,850	77,900	15,813	12,156	16,177	14,531
77,900	77,950	15,825	12,169	16,191	14,544
77,950	78,000	15,838	12,181	16,205	14,556
78,000					
78,000	78,050	15,850	12,194	16,219	14,569
78,050	78,100	15,863	12,206	16,233	14,581
78,100	78,150	15,875	12,219	16,247	14,594
78,150	78,200	15,888	12,231	16,261	14,606
78,200	78,250	15,900	12,244	16,275	14,619
78,250	78,300	15,913	12,256	16,289	14,631
78,300	78,350	15,925	12,269	16,303	14,644
78,350	78,400	15,938	12,281	16,317	14,656
78,400	78,450	15,950	12,294	16,331	14,669
78,450	78,500	15,963	12,306	16,345	14,681
78,500	78,550	15,975	12,319	16,359	14,694
78,550	78,600	15,988	12,331	16,373	14,706
78,600	78,650	16,000	12,344	16,387	14,719
78,650	78,700	16,013	12,356	16,401	14,731
78,700	78,750	16,025	12,369	16,415	14,744
78,750	78,800	16,038	12,381	16,429	14,756
78,800	78,850	16,050	12,394	16,443	14,769
78,850	78,900	16,063	12,406	16,457	14,781
78,900	78,950	16,075	12,419	16,471	14,794
78,950	79,000	16,091	12,431	16,485	14,806
79,000					
79,000	79,050	16,105	12,444	16,499	14,819
79,050	79,100	16,119	12,456	16,513	14,831
79,100	79,150	16,133	12,469	16,527	14,844
79,150	79,200	16,147	12,481	16,541	14,856
79,200	79,250	16,161	12,494	16,555	14,869
79,250	79,300	16,175	12,506	16,569	14,881
79,300	79,350	16,189	12,519	16,583	14,894
79,350	79,400	16,203	12,531	16,597	14,906
79,400	79,450	16,217	12,544	16,611	14,919
79,450	79,500	16,231	12,556	16,625	14,931
79,500	79,550	16,245	12,569	16,639	14,944
79,550	79,600	16,259	12,581	16,653	14,956
79,600	79,650	16,273	12,594	16,667	14,969
79,650	79,700	16,287	12,606	16,681	14,981
79,700	79,750	16,301	12,619	16,695	14,994
79,750	79,800	16,315	12,631	16,709	15,006
79,800	79,850	16,329	12,644	16,723	15,019
79,850	79,900	16,343	12,656	16,737	15,031
79,900	79,950	16,357	12,669	16,751	15,044
79,950	80,000	16,371	12,681	16,765	15,056

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
80,000					
80,000	80,050	16,385	12,694	16,779	15,069
80,050	80,100	16,399	12,706	16,793	15,081
80,100	80,150	16,413	12,719	16,807	15,094
80,150	80,200	16,427	12,731	16,821	15,106
80,200	80,250	16,441	12,744	16,835	15,119
80,250	80,300	16,455	12,756	16,849	15,131
80,300	80,350	16,469	12,769	16,863	15,144
80,350	80,400	16,483	12,781	16,877	15,156
80,400	80,450	16,497	12,794	16,891	15,169
80,450	80,500	16,511	12,806	16,905	15,181
80,500	80,550	16,525	12,819	16,919	15,194
80,550	80,600	16,539	12,831	16,933	15,206
80,600	80,650	16,553	12,844	16,947	15,219
80,650	80,700	16,567	12,856	16,961	15,231
80,700	80,750	16,581	12,869	16,975	15,244
80,750	80,800	16,595	12,881	16,989	15,256
80,800	80,850	16,609	12,894	17,003	15,269
80,850	80,900	16,623	12,906	17,017	15,281
80,900	80,950	16,637	12,919	17,031	15,294
80,950	81,000	16,651	12,931	17,045	15,306
81,000					
81,000	81,050	16,665	12,944	17,059	15,319
81,050	81,100	16,679	12,956	17,073	15,331
81,100	81,150	16,693	12,969	17,087	15,344
81,150	81,200	16,707	12,981	17,101	15,356
81,200	81,250	16,721	12,994	17,115	15,369
81,250	81,300	16,735	13,006	17,129	15,381
81,300	81,350	16,749	13,019	17,143	15,394
81,350	81,400	16,763	13,031	17,157	15,406
81,400	81,450	16,777	13,044	17,171	15,419
81,450	81,500	16,791	13,056	17,185	15,431
81,500	81,550	16,805	13,069	17,199	15,444
81,550	81,600	16,819	13,081	17,213	15,456
81,600	81,650	16,833	13,094	17,227	15,469
81,650	81,700	16,847	13,106	17,241	15,481
81,700	81,750	16,861	13,119	17,255	15,494
81,750	81,800	16,875	13,131	17,269	15,506
81,800	81,850	16,889	13,144	17,283	15,519
81,850	81,900	16,903	13,156	17,297	15,531
81,900	81,950	16,917	13,169	17,311	15,544
81,950	82,000	16,931	13,181	17,325	15,556
82,000					
82,000	82,050	16,945	13,194	17,339	15,569
82,050	82,100	16,959	13,206	17,353	15,581
82,100	82,150	16,973	13,219	17,367	15,594
82,150	82,200	16,987	13,231	17,381	15,606
82,200	82,250	17,001	13,244	17,395	15,619
82,250	82,300	17,015	13,256	17,409	15,631
82,300	82,350	17,029	13,269	17,423	15,644
82,350	82,400	17,043	13,281	17,437	15,656
82,400	82,450	17,057	13,294	17,451	15,669
82,450	82,500	17,071	13,306	17,465	15,681
82,500	82,550	17,085	13,319	17,479	15,694
82,550	82,600	17,099	13,331	17,493	15,706
82,600	82,650	17,113	13,344	17,507	15,719
82,650	82,700	17,127	13,356	17,521	15,731
82,700	82,750	17,141	13,369	17,535	15,744
82,750	82,800	17,155	13,381	17,549	15,756
82,800	82,850	17,169	13,394	17,563	15,769
82,850	82,900	17,183	13,406	17,577	15,781
82,900	82,950	17,197	13,419	17,591	15,794
82,950	83,000	17,211	13,431	17,605	15,806

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
83,000					
83,000	83,050	17,225	13,444	17,619	15,819
83,050	83,100	17,239	13,456	17,633	15,831
83,100	83,150	17,253	13,469	17,647	15,844
83,150	83,200	17,267	13,481	17,661	15,856
83,200	83,250	17,281	13,494	17,675	15,869
83,250	83,300	17,295	13,506	17,689	15,881
83,300	83,350	17,309	13,519	17,703	15,894
83,350	83,400	17,323	13,531	17,717	15,906
83,400	83,450	17,337	13,544	17,731	15,919
83,450	83,500	17,351	13,556	17,745	15,931
83,500	83,550	17,365	13,569	17,759	15,944
83,550	83,600	17,379	13,581	17,773	15,956
83,600	83,650	17,393	13,594	17,787	15,969
83,650	83,700	17,407	13,606	17,801	15,981
83,700	83,750	17,421	13,619	17,815	15,994
83,750	83,800	17,435	13,631	17,829	16,006
83,800	83,850	17,449	13,644	17,843	16,019
83,850	83,900	17,463	13,656	17,857	16,031
83,900	83,950	17,477	13,669	17,871	16,044
83,950	84,000	17,491	13,681	17,885	16,056
84,000					
84,000	84,050	17,505	13,694	17,899	16,069
84,050	84,100	17,519	13,706	17,913	16,081
84,100	84,150	17,533	13,719	17,927	16,094
84,150	84,200	17,547	13,731	17,941	16,106
84,200	84,250	17,561	13,744	17,955	16,119
84,250	84,300	17,575	13,756	17,969	16,131
84,300	84,350	17,589	13,769	17,983	16,144

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
86,000					
86,000	86,050	18,065	14,194	18,459	16,569
86,050	86,100	18,079	14,206	18,473	16,581
86,100	86,150	18,093	14,219	18,487	16,594
86,150	86,200	18,107	14,231	18,501	16,606
86,200	86,250	18,121	14,244	18,515	16,619
86,250	86,300	18,135	14,256	18,529	16,631
86,300	86,350	18,149	14,269	18,543	16,644
86,350	86,400	18,163	14,281	18,557	16,656
86,400	86,450	18,177	14,294	18,571	16,669
86,450	86,500	18,191	14,306	18,585	16,681
86,500	86,550	18,205	14,319	18,599	16,694
86,550	86,600	18,219	14,331	18,613	16,706
86,600	86,650	18,233	14,344	18,627	16,719
86,650	86,700	18,247	14,356	18,641	16,731
86,700	86,750	18,261	14,369	18,655	16,744
86,750	86,800	18,275	14,381	18,669	16,756
86,800	86,850	18,289	14,394	18,683	16,769
86,850	86,900	18,303	14,406	18,697	16,781
86,900	86,950	18,317	14,419	18,711	16,794
86,950	87,000	18,331	14,431	18,725	16,806
87,000					
87,000	87,050	18,345	14,444	18,739	16,819
87,050	87,100	18,359	14,456	18,753	16,831
87,100	87,150	18,373	14,469	18,767	16,844
87,150	87,200	18,387	14,481	18,781	16,856
87,200	87,250	18,401	14,494	18,795	16,869
87,250	87,300	18,415	14,506	18,809	16,881
87,300	87,350	18,429	14,519	18,823	16,894
87,350	87,400	18,443	14,531	18,837	16,906
87,400	87,450	18,457	14,544	18,851	16,919
87,450	87,500	18,471	14,556	18,865	16,931
87,500	87,550	18,485	14,569	18,879	16,944
87,550	87,600	18,499	14,581	18,893	16,956
87,600	87,650	18,513	14,594	18,907	16,969
87,650	87,700	18,527	14,606	18,921	16,981
87,700	87,750	18,541	14,619	18,935	16,994
87,750	87,800	18,555	14,631	18,949	17,006
87,800	87,850	18,569	14,644	18,963	17,019
87,850	87,900	18,583	14,656	18,977	17,031
87,900	87,950	18,597	14,669	18,991	17,044
87,950	88,000	18,611	14,681	19,005	17,056
88,000					
88,000	88,050	18,625	14,694	19,019	17,069
88,050	88,100	18,639	14,706	19,033	17,081
88,100	88,150	18,653	14,719	19,047	17,094
88,150	88,200	18,667	14,731	19,061	17,106
88,200	88,250	18,681	14,744	19,075	17,119
88,250	88,300	18,695	14,756	19,089	17,131
88,300	88,350	18,709	14,769	19,103	17,144
88,350	88,400	18,723	14,781	19,117	17,156
88,400	88,450	18,737	14,794	19,131	17,169
88,450	88,500	18,751	14,806	19,145	17,181
88,500	88,550	18,765	14,819	19,159	17,194
88,550	88,600	18,779	14,831	19,173	17,206
88,600	88,650	18,793	14,844	19,187	17,219
88,650	88,700	18,807	14,856	19,201	17,231
88,700	88,750	18,821	14,869	19,215	17,244
88,750	88,800	18,835	14,881	19,229	17,256
88,800	88,850	18,849	14,894	19,243	17,269
88,850	88,900	18,863	14,906	19,257	17,281
88,900	88,950	18,877	14,919	19,271	17,294
88,950	89,000	18,891	14,931	19,285	17,306

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
89,000					
89,000	89,050	18,905	14,944	19,299	17,319
89,050	89,100	18,919	14,956	19,313	17,331
89,100	89,150	18,933	14,969	19,327	17,344
89,150	89,200	18,947	14,981	19,341	17,356
89,200	89,250	18,961	14,994	19,355	17,369
89,250	89,300	18,975	15,006	19,369	17,381
89,300	89,350	18,989	15,019	19,383	17,394
89,350	89,400	19,003	15,031	19,397	17,406
89,400	89,450	19,017	15,044	19,411	17,419
89,450	89,500	19,031	15,056	19,425	17,431
89,500	89,550	19,045	15,069	19,439	17,444
89,550	89,600	19,059	15,081	19,453	17,456
89,600	89,650	19,073	15,094	19,467	17,469
89,650	89,700	19,087	15,106	19,481	17,481
89,700	89,750	19,101	15,119	19,495	17,494
89,750	89,800	19,115	15,131	19,509	17,506
89,800	89,850	19,129	15,144	19,523	17,519
89,850	89,900	19,143	15,156	19,537	17,531
89,900	89,950	19,157	15,169	19,551	17,544
89,950	90,000	19,171	15,181	19,565	17,556
90,000					
90,000	90,050	19,185	15,194	19,579	17,569
90,050	90,100	19,199	15,206	19,593	17,581
90,100	90,150	19,213	15,219	19,607	17,594
90,150	90,200	19,227	15,231	19,621	17,606
90,200	90,250	19,241	15,244	19,635	17,619
90,250	90,300	19,255	15,256	19,649	17,631
90,300	90,350	19,269	15,269	19,663	17,644
90,350	90,400	19,283	15,281	19,677	17,656
90,400	90,450	19,297	15,294	19,691	17,669
90,450	90,500	19,311	15,306	19,705	17,681
90,500	90,550	19,325	15,319	19,719	17,694
90,550	90,600	19,339	15,331	19,733	17,706
90,600	90,650	19,353	15,344	19,747	17,719
90,650	90,700	19,367	15,356	19,761	17,731
90,700	90,750	19,381	15,369	19,775	17,744
90,750	90,800	19,395	15,381	19,789	17,756
90,800	90,850	19,409	15,394	19,803	17,769
90,850	90,900	19,423	15,406	19,817	17,781
90,900	90,950	19,437	15,419	19,831	17,794
90,950	91,000	19,451	15,431	19,845	17,806
91,000					
91,000	91,050	19,465	15,444	19,859	17,819
91,050	91,100	19,479	15,456	19,873	17,831
91,100	91,150	19,493	15,469	19,887	17,844
91,150	91,200	19,507	15,481	19,901	17,856
91,200	91,250	19,521	15,494	19,915	17,869
91,250	91,300	19,535	15,506	19,929	17,881
91,300	91,350	19,549	15,519	19,943	17,894
91,350	91,400	19,563	15,531	19,957	17,906
91,400	91,450	19,577	15,544	19,971	17,919
91,450	91,500	19,591	15,556	19,985	17,931
91,500	91,550	19,605	15,569	19,999	17,944
91,550	91,600	19,619	15,581	20,013	17,956
91,600	91,650	19,633	15,594	20,027	17,969
91,650	91,700	19,647	15,606	20,041	17,981
91,700	91,750	19,661	15,619	20,055	17,994
91,750	91,800	19,675	15,631	20,069	18,006
91,800	91,850	19,689	15,644	20,083	18,019
91,850	91,900	19,703	15,656	20,097	18,031
91,900	91,950	19,717	15,669	20,111	18,044
91,950	92,000	19,731	15,681	20,125	18,056

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
92,000					
92,000	92,050	19,745	15,694	20,139	18,069
92,050	92,100	19,759	15,706	20,153	18,081
92,100	92,150	19,773	15,719	20,167	18,094
92,150	92,200	19,787	15,731	20,181	18,106
92,200	92,250	19,801	15,744	20,195	18,119
92,250	92,300	19,815	15,756	20,209	18,131
92,300	92,350	19,829	15,769	20,223	18,144
92,350	92,400	19,843	15,781	20,237	18,156
92,400	92,450	19,857	15,794	20,251	18,169
92,450	92,500	19,871	15,806	20,265	18,181
92,500	92,550	19,885	15,819	20,279	18,194
92,550	92,600	19,899	15,831	20,293	18,206
92,600	92,650	19,913	15,844	20,307	18,219
92,650	92,700	19,927	15,856	20,321	18,231
92,700	92,750	19,941	15,869	20,335	18,244
92,750	92,800	19,955	15,881	20,349	18,256
92,800	92,850	19,969	15,894	20,363	18,269
92,850	92,900	19,983	15,906	20,377	18,281
92,900	92,950	19,997	15,919	20,391	18,294
92,950	93,000	20,011	15,931	20,405	18,306
93,000					
93,000	93,050	20,025	15,944	20,419	18,319
93,050	93,100	20,039	15,956	20,433	18,331
93,100	93,150	20,053	15,969	20,447	18,344
93,150	93,200	20,067	15,981	20,461	18,356
93,200	93,250	20,081	15,994	20,475	18,369
93,250	93,300	20,095	16,006	20,489	18,381
93,300	93,350	20,109	16,019		

2008 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
95,000					
95,000	95,050	20,585	16,444	20,979	18,819
95,050	95,100	20,599	16,456	20,993	18,831
95,100	95,150	20,613	16,469	21,007	18,844
95,150	95,200	20,627	16,481	21,021	18,856
95,200	95,250	20,641	16,494	21,035	18,869
95,250	95,300	20,655	16,506	21,049	18,881
95,300	95,350	20,669	16,519	21,063	18,894
95,350	95,400	20,683	16,531	21,077	18,906
95,400	95,450	20,697	16,544	21,091	18,919
95,450	95,500	20,711	16,556	21,105	18,931
95,500	95,550	20,725	16,569	21,119	18,944
95,550	95,600	20,739	16,581	21,133	18,956
95,600	95,650	20,753	16,594	21,147	18,969
95,650	95,700	20,767	16,606	21,161	18,981
95,700	95,750	20,781	16,619	21,175	18,994
95,750	95,800	20,795	16,631	21,189	19,006
95,800	95,850	20,809	16,644	21,203	19,019
95,850	95,900	20,823	16,656	21,217	19,031
95,900	95,950	20,837	16,669	21,231	19,044
95,950	96,000	20,851	16,681	21,245	19,056
96,000					
96,000	96,050	20,865	16,694	21,259	19,069
96,050	96,100	20,879	16,706	21,273	19,081
96,100	96,150	20,893	16,719	21,287	19,094
96,150	96,200	20,907	16,731	21,301	19,106
96,200	96,250	20,921	16,744	21,315	19,119
96,250	96,300	20,935	16,756	21,329	19,131
96,300	96,350	20,949	16,769	21,343	19,144
96,350	96,400	20,963	16,781	21,357	19,156
96,400	96,450	20,977	16,794	21,371	19,169
96,450	96,500	20,991	16,806	21,385	19,181
96,500	96,550	21,005	16,819	21,399	19,194
96,550	96,600	21,019	16,831	21,413	19,206
96,600	96,650	21,033	16,844	21,427	19,219
96,650	96,700	21,047	16,856	21,441	19,231
96,700	96,750	21,061	16,869	21,455	19,244
96,750	96,800	21,075	16,881	21,469	19,256
96,800	96,850	21,089	16,894	21,483	19,269
96,850	96,900	21,103	16,906	21,497	19,281
96,900	96,950	21,117	16,919	21,511	19,294
96,950	97,000	21,131	16,931	21,525	19,306

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
97,000					
97,000	97,050	21,145	16,944	21,539	19,319
97,050	97,100	21,159	16,956	21,553	19,331
97,100	97,150	21,173	16,969	21,567	19,344
97,150	97,200	21,187	16,981	21,581	19,356
97,200	97,250	21,201	16,994	21,595	19,369
97,250	97,300	21,215	17,006	21,609	19,381
97,300	97,350	21,229	17,019	21,623	19,394
97,350	97,400	21,243	17,031	21,637	19,406
97,400	97,450	21,257	17,044	21,651	19,419
97,450	97,500	21,271	17,056	21,665	19,431
97,500	97,550	21,285	17,069	21,679	19,444
97,550	97,600	21,299	17,081	21,693	19,456
97,600	97,650	21,313	17,094	21,707	19,469
97,650	97,700	21,327	17,106	21,721	19,481
97,700	97,750	21,341	17,119	21,735	19,494
97,750	97,800	21,355	17,131	21,749	19,506
97,800	97,850	21,369	17,144	21,763	19,519
97,850	97,900	21,383	17,156	21,777	19,531
97,900	97,950	21,397	17,169	21,791	19,544
97,950	98,000	21,411	17,181	21,805	19,556
98,000					
98,000	98,050	21,425	17,194	21,819	19,569
98,050	98,100	21,439	17,206	21,833	19,581
98,100	98,150	21,453	17,219	21,847	19,594
98,150	98,200	21,467	17,231	21,861	19,606
98,200	98,250	21,481	17,244	21,875	19,619
98,250	98,300	21,495	17,256	21,889	19,631
98,300	98,350	21,509	17,269	21,903	19,644
98,350	98,400	21,523	17,281	21,917	19,656
98,400	98,450	21,537	17,294	21,931	19,669
98,450	98,500	21,551	17,306	21,945	19,681
98,500	98,550	21,565	17,319	21,959	19,694
98,550	98,600	21,579	17,331	21,973	19,706
98,600	98,650	21,593	17,344	21,987	19,719
98,650	98,700	21,607	17,356	22,001	19,731
98,700	98,750	21,621	17,369	22,015	19,744
98,750	98,800	21,635	17,381	22,029	19,756
98,800	98,850	21,649	17,394	22,043	19,769
98,850	98,900	21,663	17,406	22,057	19,781
98,900	98,950	21,677	17,419	22,071	19,794
98,950	99,000	21,691	17,431	22,085	19,806

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
99,000					
99,000	99,050	21,705	17,444	22,099	19,819
99,050	99,100	21,719	17,456	22,113	19,831
99,100	99,150	21,733	17,469	22,127	19,844
99,150	99,200	21,747	17,481	22,141	19,856
99,200	99,250	21,761	17,494	22,155	19,869
99,250	99,300	21,775	17,506	22,169	19,881
99,300	99,350	21,789	17,519	22,183	19,894
99,350	99,400	21,803	17,531	22,197	19,906
99,400	99,450	21,817	17,544	22,211	19,919
99,450	99,500	21,831	17,556	22,225	19,931
99,500	99,550	21,845	17,569	22,239	19,944
99,550	99,600	21,859	17,581	22,253	19,956
99,600	99,650	21,873	17,594	22,267	19,969
99,650	99,700	21,887	17,606	22,281	19,981
99,700	99,750	21,901	17,619	22,295	19,994
99,750	99,800	21,915	17,631	22,309	20,006
99,800	99,850	21,929	17,644	22,323	20,019
99,850	99,900	21,943	17,656	22,337	20,031
99,900	99,950	21,957	17,669	22,351	20,044
99,950	100,000	21,971	17,681	22,365	20,056

\$100,000 or over — use the Tax Computation Worksheet on page 77

* This column must also be used by a qualifying widow(er)

Blank Forms

Form 1040 (See instructions on page 12.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2008 (99) IRS Use Only—Do not write or staple in this space.	OMB No. 1545-0074																																																																																																																																																																																																																		
Label (See instructions on page 12.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign	For the year Jan. 1–Dec. 31, 2008, or other tax year beginning _____, 2008, ending _____, 20 Your first name and initial _____ Last name _____ If a joint return, spouse's first name and initial _____ Last name _____ Home address (number and street). If you have a P.O. box, see page 12. _____ Apt. no. _____ City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. _____	Your social security number _____ Spouse's social security number _____ ▲ You must enter your SSN(s) above. ▲ Checking a box below will not change your tax or refund.																																																																																																																																																																																																																		
Filing Status Check only one box.	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 14)																																																																																																																																																																																																																			
Exemptions If more than four dependents, see page 15.	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input type="checkbox"/> Spouse c Dependents: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 30%;">(1) First name</th> <th style="width: 20%;">Last name</th> <th style="width: 15%;">(2) Dependent's social security number</th> <th style="width: 15%;">(3) Dependent's relationship to you</th> <th style="width: 20%;">(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table> d Total number of exemptions claimed Add numbers on lines above ▶ <input style="width: 40px; height: 20px;" type="text"/>		(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>																																																																																																																																																																																									
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Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 19. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>7 Wages, salaries, tips, etc. Attach Form(s) W-2</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr> <tr><td>8a Taxable interest. Attach Schedule B if required</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>b Tax-exempt interest. Do not include on line 8a</td><td>8b</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>9a Ordinary dividends. Attach Schedule B if required</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>b Qualified dividends (see page 19)</td><td>9b</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11 Alimony received</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>12 Business income or (loss). Attach Schedule C or C-EZ</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>14 Other gains or (losses). Attach Form 4797</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>15a IRA distributions</td><td>15a</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>b Taxable amount (see page 21)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>16a Pensions and annuities</td><td>16a</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>b Taxable amount (see page 22)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>18 Farm income or (loss). Attach Schedule F</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>19 Unemployment compensation</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>20a Social security benefits</td><td>20a</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>b Taxable amount (see page 24)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>21 Other income. List type and amount (see page 24)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>		7 Wages, salaries, tips, etc. Attach Form(s) W-2										8a Taxable interest. Attach Schedule B if required										b Tax-exempt interest. Do not include on line 8a	8b									9a Ordinary dividends. Attach Schedule B if required										b Qualified dividends (see page 19)	9b									10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)										11 Alimony received										12 Business income or (loss). Attach Schedule C or C-EZ										13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>										14 Other gains or (losses). Attach Form 4797										15a IRA distributions	15a									b Taxable amount (see page 21)										16a Pensions and annuities	16a									b Taxable amount (see page 22)										17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E										18 Farm income or (loss). Attach Schedule F										19 Unemployment compensation										20a Social security benefits	20a									b Taxable amount (see page 24)										21 Other income. List type and amount (see page 24)										22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶									
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Tax and Credits

Standard Deduction for—

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.
• All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38 Amount from line 37 (adjusted gross income)
39a Check if: [] You were born before January 2, 1944, [] Blind. Total boxes checked
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here
c If you claim the standard deduction and are deducting real estate taxes, check here (see page 31)
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is \$119,975 or less, multiply \$3,500 by the total number of exemptions claimed on line 6d. If line 38 is over \$119,975, see the worksheet on page 33
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 33). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972
45 Alternative minimum tax (see page 36). Attach Form 6251
46 Add lines 44 and 45
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Foreign tax credit. Attach Form 1116 if required
51 Child tax credit (see page 39). Attach Form 8901 if required
52 Retirement savings contributions credit. Attach Form 8880
53 Credits from Form: a [] 8396 b [] 5695 c [] 8839
54 Other credits from Form: a [] 3800 b [] 8801 c []
55 Add lines 47 through 54. These are your total credits
56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Additional taxes: a [] AEIC payments b [] Household employment taxes. Attach Schedule H
61 Add lines 56 through 60. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099
63 2008 estimated tax payments and amount applied from 2007 return
64a Earned income credit (EIC)
b Nontaxable combat pay election
65 Excess social security and tier 1 RRTA tax withheld (see page 59)
66 Additional child tax credit. Attach Form 8812
67 Amount paid with request for extension to file (see page 59)
68 Credits from Form: a [] 2439 b [] 4136 c [] 8801 d [] 8885
69 First-time homebuyer credit. Attach Form 5405
70 Recovery rebate credit (see worksheet on page xx)
71 Add lines 62 through 70. These are your total payments

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d, or Form 8888.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [] Checking [] Savings
d Account number
74 Amount of line 72 you want applied to your 2009 estimated tax

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60
76 Estimated tax penalty (see page 61)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? [] Yes. Complete the following. [] No

Designee's name, Phone no., Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 13. Keep a copy for your records.

Your signature, Date, Your occupation, Daytime phone number
Spouse's signature. If a joint return, both must sign. Date, Spouse's occupation

Paid Preparer's Use Only

Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code, EIN, Phone no.

2008 Form 1040-V



Department of the Treasury
Internal Revenue Service

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2008 Form 1040. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to the "United States Treasury." Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter "2008 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return.
- To help process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX $\frac{xx}{100}$ ").

How To Send In Your 2008 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2008 tax return, payment, and Form 1040-V in the envelope that came with your 2008 Form 1040 instruction booklet.

Note. If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the address shown on the back that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

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

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Cat. No. 20975C

Form **1040-V** (2008)

▼ Detach Here and Mail With Your Payment and Return ▼

Form 1040-V Department of the Treasury Internal Revenue Service (99)		Payment Voucher		OMB No. 1545-0074 2008	
► Do not staple or attach this voucher to your payment or return.					
Print or type	1 Your social security number (SSN)	2 If a joint return, SSN shown second on your return	3 Amount you are paying by check or money order	Dollars	Cents
	4 Your first name and initial		Last name		
	If a joint return, spouse's first name and initial		Last name		
	Home address (number and street)				Apt. no.
City, town or post office, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.)					

Cat. No. 20975C

IF you live in . . .	THEN use this address if you:	
	Prepared your own return . . .	Used a paid preparer . . .
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901-0102	Internal Revenue Service Center P.O. Box 105017 Atlanta, GA 30348-5017
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Center Andover, MA 05501-0102	Internal Revenue Service Center P.O. Box 37002 Hartford, CT 06176-0002
Kentucky, Louisiana, Mississippi, Tennessee, Texas, APO and FPO addresses	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0102	Internal Revenue Service Center P.O. Box 660308 Dallas, TX 75266-0308
Colorado, Idaho, Iowa, Kansas, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0102	Internal Revenue Service Center P.O. Box 802501 Cincinnati, OH 45280-2501
Alaska, Arizona, California, Hawaii, Nevada, New Mexico, Oregon, Utah	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0102	Internal Revenue Service Center P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Connecticut, Illinois, Indiana, Michigan, Missouri, Ohio, West Virginia	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0102	Internal Revenue Service Center P.O. Box 970011 St. Louis, MO 63197-0011
New Jersey, Pennsylvania	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0102	Internal Revenue Service Center P.O. Box 37008 Hartford, CT 06176-0008
American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA	Internal Revenue Service Center P.O. Box 660335 Dallas, TX 75266-0335 USA

*Permanent residents of Guam or the Virgin Islands should not use Form 1040-V.

Foreign Tax Credit
(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

Name

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
b General category income d Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶				
1a Gross income from sources within country shown above and of the type checked above (see page 14 of the instructions):				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See pages 14 and 15 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement).				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f.				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (see page 16 of the instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:				Taxes withheld at source on:			
	(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued
A									
B									
C									
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶								8

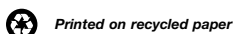
For Paperwork Reduction Act Notice, see page 20 of the instructions.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10.	11		
12	Reduction in foreign taxes (see pages 16 and 17 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions)	13		
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 17 of the instructions)	14		
15	Adjustments to line 14 (see pages 17 and 18 of the instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 38. Estates and trusts: Enter your taxable income without the deduction for your exemption. <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 18 of the instructions.</i>	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 44, minus any amount from lines 47 through 49, and any mortgage interest credit (from Form 8396, line 13), residential energy efficient property credit (from Form 5695, line 20), and District of Columbia first-time homebuyer credit (from Form 8859, line 7). If you are a nonresident alien, enter the amount from Form 1040NR, line 41, minus any amount from line 44 and any mortgage interest credit (from Form 8396, line 13), residential energy efficient property credit (from Form 5695, line 20), and District of Columbia first-time homebuyer credit (from Form 8859, line 7). Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <i>Caution: If you are completing line 19 for separate category e (lump-sum distributions), see page 20 of the instructions.</i>	19		
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see page 20 of the instructions)	21		

Part IV Summary of Credits From Separate Parts III (see page 20 of the instructions)

22	Credit for taxes on passive category income	22		
23	Credit for taxes on general category income	23		
24	Credit for taxes on certain income re-sourced by treaty	24		
25	Credit for taxes on lump-sum distributions	25		
26	Add lines 22 through 25	26		
27	Enter the smaller of line 19 or line 26	27		
28	Reduction of credit for international boycott operations. See instructions for line 12 beginning on page 16	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 50; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	29		



Unreimbursed Employee Business Expenses

2008

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

Attachment
Sequence No. **54A**

Your name	Occupation in which you incurred expenses	Social security number
-----------	---	------------------------

You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2008.

Caution: You can use the standard mileage rate for 2008 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

<p>1 Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.</p> <p style="margin-left: 20px;">a Multiply business miles driven before July 1, 2008, by 50.5¢ (.505) 1a</p> <p style="margin-left: 20px;">b Multiply business miles driven after June 30, 2008, by 58.5¢ (.585) 1b</p> <p style="margin-left: 20px;">c Add lines 1a and 1b 1c</p>	
<p>2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work 2</p>	
<p>3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment 3</p>	
<p>4 Business expenses not included on lines 1c through 3. Do not include meals and entertainment 4</p>	
<p>5 Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) 5</p>	
<p>6 Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) 6</p>	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ / /

8 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

9 Was your vehicle available for personal use during off-duty hours? **Yes** **No**

10 Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**

11a Do you have evidence to support your deduction? **Yes** **No**

b If "Yes," is the evidence written? **Yes** **No**

Child and Dependent Care Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ See separate instructions.

2008
Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits? No → Complete only Part II below.
 Yes → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 61, or Form 1040NR, line 56.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
First	Last		

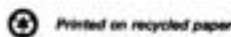
3	Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 35		3																																																												
4	Enter your earned income . See instructions		4																																																												
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4		5																																																												
6	Enter the smallest of line 3, 4, or 5		6																																																												
7	Enter the amount from Form 1040, line 38, or Form 1040NR, line 36	7																																																													
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
	<table border="0"> <tr> <td colspan="3">If line 7 is:</td> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td></td> <td>\$0—15,000</td> <td>.35</td> <td></td> <td>\$29,000—31,000</td> <td>.27</td> </tr> <tr> <td></td> <td>15,000—17,000</td> <td>.34</td> <td></td> <td>31,000—33,000</td> <td>.26</td> </tr> <tr> <td></td> <td>17,000—19,000</td> <td>.33</td> <td></td> <td>33,000—35,000</td> <td>.25</td> </tr> <tr> <td></td> <td>19,000—21,000</td> <td>.32</td> <td></td> <td>35,000—37,000</td> <td>.24</td> </tr> <tr> <td></td> <td>21,000—23,000</td> <td>.31</td> <td></td> <td>37,000—39,000</td> <td>.23</td> </tr> <tr> <td></td> <td>23,000—25,000</td> <td>.30</td> <td></td> <td>39,000—41,000</td> <td>.22</td> </tr> <tr> <td></td> <td>25,000—27,000</td> <td>.29</td> <td></td> <td>41,000—43,000</td> <td>.21</td> </tr> <tr> <td></td> <td>27,000—29,000</td> <td>.28</td> <td></td> <td>43,000—No limit</td> <td>.20</td> </tr> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is		\$0—15,000	.35		\$29,000—31,000	.27		15,000—17,000	.34		31,000—33,000	.26		17,000—19,000	.33		33,000—35,000	.25		19,000—21,000	.32		35,000—37,000	.24		21,000—23,000	.31		37,000—39,000	.23		23,000—25,000	.30		39,000—41,000	.22		25,000—27,000	.29		41,000—43,000	.21		27,000—29,000	.28		43,000—No limit	.20		8
If line 7 is:			If line 7 is:																																																												
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is																																																										
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	15,000—17,000	.34		31,000—33,000	.26																																																										
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	27,000—29,000	.28		43,000—No limit	.20																																																										
9	Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions		9																																																												
10	Enter the amount from Form 1040, line 44, or Form 1040NR, line 41	10																																																													
11	Enter the amount from Form 6251, line 31	11																																																													
12	Subtract line 11 from line 10. If zero or less, stop . You cannot take the credit		12																																																												
13	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 12 here and on Form 1040, line 47, or Form 1040NR, line 44		13																																																												

Part III Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14	
15	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See instructions	15	
16	Enter the amount, if any, you forfeited or carried forward to 2009. See instructions	16	()
17	Combine lines 14 through 16. See instructions	17	
18	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s)	18	
19	Enter the smaller of line 17 or 18	19	
20	Enter your earned income . See instructions	20	
21	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 20. 	21	
22	Enter the smallest of line 19, 20, or 21	22	
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23	
24	Subtract line 23 from line 17	24	
25	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)	25	
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions	26	
27	Enter the smaller of line 22 or 25	27	
28	Enter the amount from line 26	28	
29	Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Taxable benefits. Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".	30	

To claim the child and dependent care credit, complete lines 31–35 below.

31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31	
32	Add lines 26 and 29	32	
33	Subtract line 32 from line 31. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9	33	
34	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here	34	
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13	35	



Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

- 1 Your foreign address (including country)
- 2 Your occupation
- 3 Employer's name ▶
- 4a Employer's U.S. address ▶
- 4b Employer's foreign address ▶
- 5 Employer is (check any that apply):
 - a A foreign entity
 - b A U.S. company
 - c Self
 - d A foreign affiliate of a U.S. company
 - e Other (specify) ▶
- 6a If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶
- 6b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here and go to line 7.
- 6c Have you ever revoked either of the exclusions? Yes No
- 6d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶
- 7 Of what country are you a citizen/national? ▶
- 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions. Yes No
- 8b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶
- 9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see page 2 of the instructions)

- 10 Date bona fide residence began ▶, and ended ▶
 - 11 Kind of living quarters in foreign country ▶
 - a Purchased house
 - b Rented house or apartment
 - c Rented room
 - d Quarters furnished by employer
 - 12a Did any of your family live with you abroad during any part of the tax year? Yes No
 - 12b If "Yes," who and for what period? ▶
 - 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions Yes No
 - 13b Are you required to pay income tax to the country where you claim bona fide residence? See instructions Yes No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**
- 14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶
- 15b Enter the type of visa under which you entered the foreign country. ▶
- 15c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation Yes No
- 15d Did you maintain a home in the United States while living abroad? Yes No
- 15e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (see page 2 of the instructions)

- 16 The physical presence test is based on the 12-month period from ► through ►
- 17 Enter your principal country of employment during your tax year. ►
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2008 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2008, no matter when you performed the service.

2008 Foreign Earned Income	Amount (in U.S. dollars)	
19 Total wages, salaries, bonuses, commissions, etc.	19	
20 Allowable share of income for personal services performed (see instructions):		
a In a business (including farming) or profession	20a	
b In a partnership. List partnership's name and address and type of income. ►	20b	
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a Home (lodging).	21a	
b Meals	21b	
c Car	21c	
d Other property or facilities. List type and amount. ►	21d	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a Cost of living and overseas differential	22a	
b Family	22b	
c Education	22c	
d Home leave	22d	
e Quarters	22e	
f For any other purpose. List type and amount. ►	22f	
g Add lines 22a through 22f	22g	
23 Other foreign earned income. List type and amount. ►	23	
24 Add lines 19 through 21d, line 22g, and line 23	24	
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2008 foreign earned income	26	

Part V All Taxpayers

27 Enter the amount from line 26	27		
Are you claiming the housing exclusion or housing deduction?			
<input type="checkbox"/> Yes. Complete Part VI.			
<input type="checkbox"/> No. Go to Part VII.			

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28 Qualified housing expenses for the tax year (see instructions)	28		
29a Enter location where housing expenses incurred (see instructions) ▶			
b Enter limit on housing expenses (see instructions)	29b		
30 Enter the smaller of line 28 or line 29b	30		
31 Number of days in your qualifying period that fall within your 2008 tax year (see instructions)	31		days
32 Multiply \$38.30 by the number of days on line 31. If 366 is entered on line 31, enter \$14,016.00 here	32		
33 Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33		
34 Enter employer-provided amounts (see instructions)	34		
35 Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35		× .
36 Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36		
Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.			

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37 Maximum foreign earned income exclusion	37	\$87,600	00
38 • If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2008 tax year (see the instructions for line 31). }	38		days
39 • If line 38 and the number of days in your 2008 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2008 tax year and enter the result as a decimal (rounded to at least three places). }	39		× .
40 Multiply line 37 by line 39	40		
41 Subtract line 36 from line 27	41		
42 Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42		

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43 Add lines 36 and 42	43		
44 Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44		
45 Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	45		

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

46 Subtract line 36 from line 33	46		
47 Subtract line 43 from line 27	47		
48 Enter the smaller of line 46 or line 47	48		
Note: If line 47 is more than line 48 and you could not deduct all of your 2007 housing deduction because of the 2007 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49 Housing deduction carryover from 2007 (from worksheet on page 4 of the instructions)	49		
50 Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50		

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Name shown on Form 1040

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$87,600 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2008 or any other period of 12 months in a row starting or ending in 2008? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)	5 Your occupation
--	-------------------

6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
-------------------	--	------------------------------

9 Employer is (check any that apply):

a A U.S. business

b A foreign business

c Other (specify) ▶ _____

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____

b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? Yes No

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____

11a List your tax home(s) during 2008 and date(s) established. ▶ _____

b Of what country are you a citizen/national? ▶ _____

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2008.

12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	\$87,600	00
14	Enter the number of days in your qualifying period that fall within 2008	14	days	
15	Did you enter 366 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places). }	15	×	.
16	Multiply line 13 by line 15	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2008 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18		



Moving Expenses

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
 ✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	
3	Add lines 1 and 2	3	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	

General Instructions

What's New

For 2008, the standard mileage rate for using your vehicle to move to a new home is 19 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



Members of the Armed Forces may not have to meet the distance and time tests. See instructions on the back.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records

1.	Number of miles from your old home to your new workplace	1.	_____ miles
2.	Number of miles from your old home to your old workplace	2.	_____ miles
3.	Subtract line 2 from line 1. If zero or less, enter -0-.	3.	_____ miles

Is line 3 at least 50 miles?

Yes. You meet this test.
 No. You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 12490K

Form **3903** (2008)

**Social Security and Medicare Tax
 on Unreported Tip Income**

▶ See instructions below and on back.
 ▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

2008

Attachment
 Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you received in 2008. Add the amounts from line 1, column (c)		2	
3	Total cash and charge tips you reported to your employer(s) in 2008. Add the amounts from line 1, column (d)		3	
4	Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 7, Form 1040NR, line 8, or Form 1040NR-EZ, line 3		4	
5	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)		5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4		6	
7	Maximum amount of wages (including tips) subject to social security tax		7	102,000 00
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation		8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 and go to line 12		9	
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions		10	
11	Multiply line 10 by .062 (social security tax rate)		11	
12	Multiply line 6 by .0145 (Medicare tax rate)		12	
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 58, Form 1040NR, line 53, or Form 1040NR-EZ, line 16		13	

General Instructions

What's new. For 2008, the maximum amount of wages and tips subject to social security tax is \$102,000.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you did not report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, line 7, Form 1040NR, line 8, or Form 1040NR-EZ, line 3. By filing this form, your social security and Medicare taxes on these tips will be credited to your social security record (used to figure your benefits).



If you believe you are an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer did not consider you an

employee, do not use this form to report the social security and Medicare taxes on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Taxes on Wages.

Who must file. You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and did not report all of those tips to your employer. You must also file Form 4137 if box 8 of your Form(s) W-2 shows allocated tips that you must report as income.

Allocated tips. You must report as income on Form 1040, line 7, Form 1040NR, line 8, or Form 1040NR-EZ, line 3, at least the amount of allocated tips shown in box 8 of your Form(s) W-2 unless you can prove a smaller amount with adequate records. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Although allocated tips

For Paperwork Reduction Act Notice, see instructions on back.

Cat. No. 12626C

Form **4137** (2008)

are shown on your Form W-2, they are not included in the wages, tips, and other compensation box (box 1) on that form and no income tax, social security tax, or Medicare tax has been withheld from these tips.

Tips you must report to your employer. You must give your employer a written report of cash and charge tips if you received \$20 or more in tips during a month. If, in any month, you worked for two or more employers and received tips while working for each, the \$20 rule applies separately to the tips you received while working for each employer and not to the total you received. You must report your tips to your employers by the 10th day of the month following the month you received them. If the 10th day of the month falls on a Saturday, Sunday, or legal holiday, give your employer the report by the next business day.

Employees subject to the Railroad Retirement Tax Act.

Do not use Form 4137 to report tips received for work covered by the Railroad Retirement Tax Act. In order to get railroad retirement credit, you must report these tips to your employer.

Payment of tax. Tips you reported to your employer are subject to social security and Medicare tax (or railroad retirement tax) and income tax withholding. Your employer collects these taxes from wages (excluding tips) or other funds of yours available to cover them. If your wages were not enough to cover these taxes, you may have given your employer the additional amounts needed. Your Form W-2 will include the tips you reported to your employer and the taxes withheld. If there was not enough money to cover the social security and Medicare tax (or railroad retirement tax), your Form W-2 will also show the tax due in box 12 with codes A and B. See the instructions for Form 1040, line 62; or Form 1040NR, line 57 to find out how to report the tax due. If you worked in American Samoa, Guam, or the U.S. Virgin Islands, the amount of uncollected tax due is identified in box 12 on Form W-2AS, W-2GU, or W-2VI with codes A and B. If you worked in Puerto Rico, Form 499R-2/W-2PR, boxes 22 and 23, show the uncollected tax due. See the instructions for line 5 of Form 1040-PR or 1040-SS, to find out how to report the tax due.

Penalty for not reporting tips. If you did not report tips to your employer as required, you may be charged a penalty equal to 50% of the social security and Medicare tax due on those tips. You can avoid this penalty if you can show reasonable cause for not reporting these tips to your employer. To do so, attach a statement to your return explaining why you did not report them.

Additional information. See Pub. 531, Reporting Tip Income.

Specific Instructions

Line 1. Complete a separate line for each employer. If you had more than 5 employers in 2008, attach a statement that contains all of the information (and in a similar format) as required on Form 4137, line 1, or complete and attach line 1 of additional Form(s) 4137. Complete lines 2 through 13 on only one Form 4137. The line 2 and line 3 amounts on that Form 4137 should be the combined totals of all your Forms 4137 and attached statement.

Column (a). Enter your employer's name exactly as it is entered in box c of your Form W-2.

Column (b). For each employer's name you entered in column (a) enter the employer identification number or the words "applied for" exactly as shown in box b of your Form W-2.

Column (c). Include all cash and charge tips you received. This includes the following:

- Total tips you reported to your employer. Tips you reported, as required, by the 10th day of the month following the month you received them are considered income in the month you reported them. For example, tips you received in December 2007 that you reported to your employer after December 31, 2007, and before January 11, 2008, are considered income in 2008 and should be included on your 2008 Form W-2 and reported on line 1 of Form 4137. However, tips you received in December 2008 that you reported to your employer after December 31, 2008, and before January 13, 2009, are considered income in 2009. Do not include these tips on line 1.
- Tips you did not report to your employer on time or did not report at all. These tips are considered income to you in the month you actually received them. For example, tips you received in December 2008 that you reported to your employer after January 12, 2009, are considered income in 2008 because you did not report them to your employer on time.
- Tips you received that you were not required to report to your employer because they totaled less than \$20 during the month.
- Allocated tips you must report as income (see page 1).

Line 5. Enter only the tips you were not required to report to your employer because the total received was less than \$20 in a calendar month. These tips are not subject to social security and Medicare tax.

Line 10. If line 6 includes tips you received for work you did as a federal, state, or local government employee and your pay was subject only to the 1.45% Medicare tax, subtract the amount of those tips from the line 6 amount only for the purpose of comparing lines 6 and 9. Do not reduce the actual entry on line 6. Enter "1.45% tips" and the amount you subtracted on the dotted line next to line 10.

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

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

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

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



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Nondeductible IRAs

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

2008

Attachment
Sequence No. **48**

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

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2008.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2008 and you made nondeductible contributions to a traditional IRA in 2008 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2008 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2008, including those made for 2008 from January 1, 2009, through April 15, 2009 (see page 5 of the instructions)				1	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)				2	
3	Add lines 1 and 2				3	
<p>In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</p> <p><input type="checkbox"/> No —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><input type="checkbox"/> Yes —————▶ Go to line 4.</p>						
4	Enter those contributions included on line 1 that were made from January 1, 2009, through April 15, 2009				4	
5	Subtract line 4 from line 3				5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2008, plus any outstanding rollovers (see page 6 of the instructions)				6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2008. Do not include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)				7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16				8	
9	Add lines 6, 7, and 8				9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"				10	×
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17				11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA				12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions				13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2008 and earlier years				14	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b				15	

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 6 of the instructions).

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 63966F

Form **8606** (2008)

Part II 2008 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2008 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2008, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2008 or 2009 (see page 6 of the instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 6 of the instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2008. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 6 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2008 including any qualified first-time homebuyer distributions (see page 6 of the instructions)	19		
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21		
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22		
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions)	23		
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 7 of the instructions)	24		
25	Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		

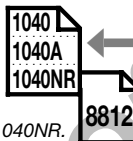
Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Date

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Additional Child Tax Credit



Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Your social security number

Part I All Filers

1 Enter the amount from line 1 of your Child Tax Credit Worksheet on page XX of the Form 1040 instructions, page XX of the Form 1040A instructions, or page XX of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page X of the publication	1		
2 Enter the amount from Form 1040, line 51, Form 1040A, line 32, or Form 1040NR, line 46	2		
3 Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3		
4a Enter your total earned income (see instructions on back)	4a		
b Nontaxable combat pay (see instructions on back)	4b		
5 Is the amount on line 4a more than \$12,050? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$12,050 from the amount on line 4a. Enter the result	5		
6 Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6		

Part II Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 62. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.	8		
9 Add lines 7 and 8	9		
10 1040 filers: Enter the total of the amounts from Form 1040, lines 65 and 66. 1040A filers: Enter the total of the amount from Form 1040A, line 40, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 60.	10		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Enter the larger of line 6 or line 11 Next , enter the smaller of line 3 or line 12 on line 13.	12		

Part III Additional Child Tax Credit

13 This is your additional child tax credit	13		
--	-----------	--	--

Enter this amount on
Form 1040, line 67,
Form 1040A, line 41, or
Form 1040NR, line 61.



Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-0074

Attachment
Sequence No. **43A**

▶ **Attach to your tax return.** ▶ **See instructions on back.**

Name(s) shown on return

Your social security number

Before you begin: ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
 ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
 ✓ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

- 1** Enter the year for which you are filing this form (for example, 2005) ▶
- 2** If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" ▶ **Yes** **No**
Caution. If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3** Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? ▶ **Yes** **No**
Caution. If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers Without a Qualifying Child

- 4** Enter the **number of days** during the year shown on line 1 that you lived in the United States . . . ▶
Caution. If you entered less than **183** (**184** if the year on line 1 is 2004), **stop.** You cannot take the EIC. See the instructions.
- 5** If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States ▶
Caution. If you entered less than **183** (**184** if the year on line 1 is 2004), **stop.** You cannot take the EIC. See the instructions.

Part III Filers With a Qualifying Child or Children

- Note.** **Child 1** and **Child 2** are the same children you listed as Child 1 and Child 2 on **Schedule EIC** for the year shown on line 1 above.
- 6** Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
a Child 1 ▶ **b Child 2** ▶
Caution. If you entered less than **183** for either child (**184** if the year on line 1 is 2004), you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 7** If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
a Child 1 ▶ (1) Month and day of birth (MM/DD) ▶ / (2) Month and day of death (MM/DD) ▶ /
b Child 2 ▶ (1) Month and day of birth (MM/DD) ▶ / (2) Month and day of death (MM/DD) ▶ /
- 8** Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
a Child 1 ▶ Number and street
 City or town, state, and ZIP code
b Child 2 ▶ **If same as shown for child 1, check this box.** ▶ Otherwise, enter below:
 Number and street
 City or town, state, and ZIP code
- 9** Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1 or child 2 for more than half the year shown on line 1? ▶ **Yes** **No**
 If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
a Other person living with child 1: Name
 Relationship to child 1
b Other person living with child 2: If same as shown for child 1, check this box. ▶ Otherwise, enter below:
 Name
 Relationship to child 2

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Name(s) shown on return

Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions to find out if you are eligible to take the credits.
▶ Attach to Form 1040 or Form 1040A.

Your social security number

Caution: • You cannot take the Hope credit and the lifetime learning credit for the same student in the same year.

Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,400 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2	

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)	
4	Add the amounts on line 3, column (c), and enter the total		4	
5	Enter the smaller of line 4 or \$10,000		5	
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III		6	

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6	7	
8	Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, or qualifying widow(er)	8	
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9	
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10	
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)	12	× .
13	Multiply line 7 by line 12 ▶	13	
14	Enter the amount from Form 1040, line 44, or Form 1040A, line 28 (minus any alternative minimum tax included on Form 1040A, line 28)	14	
15	Enter the total, if any, of your credits from Form 1040, lines 47 and 48, or Form 1040A, lines 29 and 30	15	
16	1040 filers: Enter the amount from Form 6251, line 31 (see instructions) 1040A filers: Enter the amount, if any, from the Alternative Minimum Tax Worksheet, line 20 (see instructions)	16	
17	Add lines 15 and 16	17	
18	Subtract line 17 from line 14. If zero or less, stop . You cannot take any education credits ▶	18	
19	Education credits. Enter the smaller of line 13 or line 18 here and on Form 1040, line 49, or Form 1040A, line 31 ▶	19	

* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

IRS e-file Signature Authorization

2008

▶ **Do not send to the IRS. This is not a tax return.**
 ▶ **Keep this form for your records. See instructions.**

Declaration Control Number (DCN) ▶

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I Tax Return Information—Tax Year Ending December 31, 2008 (Whole Dollars Only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1
2 Total tax (Form 1040, line 62; Form 1040A, line 37; Form 1040EZ, line 12)	2
3 Federal income tax withheld (Form 1040, line 63; Form 1040A, line 38; Form 1040EZ, line 7)	3
4 Refund (Form 1040, line 75; Form 1040A, line 46; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 12a)	4
5 Amount you owe (Form 1040, line 77; Form 1040A, line 48; Form 1040EZ, line 14)	5

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2008, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize _____ ERO firm name to enter or generate my PIN
 as my signature on my tax year 2008 electronically filed income tax return. Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2008 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ ERO firm name to enter or generate my PIN
 as my signature on my tax year 2008 electronically filed income tax return. Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2008 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication—Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.
 do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2008 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.**

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ See instructions on back.

Name(s) shown on return

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$26,500 (\$39,750 if head of household; \$53,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1991, **(b)** is claimed as a dependent on someone else's 2008 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2008. Do not include rollover contributions	1	
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2008 (see instructions)	2	
3 Add lines 1 and 2	3	
4 Certain distributions received after 2005 and before the due date (including extensions) of your 2008 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	
6 In each column, enter the smaller of line 5 or \$2,000	6	
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit		7
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	8	
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$16,000	.5	.5	.5
\$16,000	\$17,250	.5	.5	.2
\$17,250	\$24,000	.5	.5	.1
\$24,000	\$25,875	.5	.2	.1
\$25,875	\$26,500	.5	.1	.1
\$26,500	\$32,000	.5	.1	.0
\$32,000	\$34,500	.2	.1	.0
\$34,500	\$39,750	.1	.1	.0
\$39,750	\$53,000	.1	.0	.0
\$53,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9	10	
11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	11	
12 1040 filers: Enter the total of your credits from lines 47 through 50, line 12 of the Line 11 Worksheet in Pub. 972 (see instructions), plus the amounts, if any, from line 13 of Form 8396, line 20 of Form 5695, and line 7 of Form 8859.	12	
1040A filers: Enter the total of your credits from lines 29 through 32.		
1040NR filers: Enter the total of your credits from lines 44 and 45, line 12 of the Line 11 Worksheet in Pub. 972 (see instructions), plus the amounts, if any, from line 13 of Form 8396, line 20 of Form 5695, and line 7 of Form 8859.		
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit	13	
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 52; Form 1040A, line 33; or Form 1040NR, line 47	14	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2008

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	1	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1)	1				
	2	Enter amount from Form 1040, line 38	2				
	3	Multiply line 2 by 7.5% (.075)	3				
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid (See page A-2.)	5	State and local income taxes	5				
	6	Real estate taxes (see page A-5)	6				
	7	Personal property taxes	7				
	8	Other taxes. List type and amount ▶	8				
	9	Add lines 5 through 8				9	
Interest You Paid (See page A-5.)	10	Home mortgage interest and points reported to you on Form 1098	10				
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11				
	12	Points not reported to you on Form 1098. See page A-6 for special rules	12				
	13	Qualified mortgage insurance premiums (See page A-7)	13				
	14	Investment interest. Attach Form 4952 if required. (See page A-7.)	14				
15	Add lines 10 through 14				15		
Gifts to Charity If you made a gift and got a benefit for it, see page A-8.	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16				
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17				
	18	Carryover from prior year	18				
	19	Add lines 16 through 18				19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-9.)				20	
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21				
	22	Tax preparation fees	22				
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23				
	24	Add lines 21 through 23	24				
	25	Enter amount from Form 1040, line 38	25				
	26	Multiply line 25 by 2% (.02)	26				
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				27	
Other Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ▶				28	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.				29	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>					

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2008

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

Form with horizontal lines for listing interest payers.

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Note. If line 4 is over \$1,500, you must complete Part III.

Table with columns for Amount and rows for lines 1, 2, 3, 4.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer

Form with horizontal lines for listing ordinary dividend payers.

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

Note. If line 6 is over \$1,500, you must complete Part III.

Table with columns for Amount and rows for lines 5, 6.

Part III Foreign Accounts and Trusts

(See page B-2.)

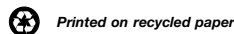
You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.
b If "Yes," enter the name of the foreign country
8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

Table with Yes/No columns for questions 7a, b, and 8.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2008



**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name of proprietor

Net Profit From Business
(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on back.

OMB No. 1545-0074

2008

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-8, 9, & 10

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. See the instructions for Schedule C, line 1, on page C-3 and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax

1

2 Total expenses (see instructions on page 2). If more than \$5,000, you **must** use Schedule C

2

3 Net profit. Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (If you checked the box on line 1, **do not** report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**

3

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶/...../.....

5 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

6 Was your vehicle available for personal use during off-duty hours? **Yes** **No**

7 Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**

8a Do you have evidence to support your deduction? **Yes** **No**

b If "Yes," is the evidence written? **Yes** **No**

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2008

Instructions



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

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

Line A

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

Line B

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

Line D

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

Line E

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

Line 1

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

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease

expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-4 through C-8. You may use the optional worksheet below to record your expenses. Enter on lines **b** through **f** the type and amount of expenses not included on line **a**.

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

Line 5b

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

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

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

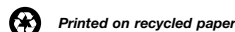
The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who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

- Recordkeeping** 45 min.
- Learning about the law or the form** 4 min.
- Preparing the form** 35 min.
- Copying, assembling, and sending the form to the IRS** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Optional Worksheet for Line 2 (keep a copy for your records)

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



**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

2008

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)					
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-2 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					15

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions. Cat. No. 11338H Schedule D (Form 1040) 2008

Part III Summary

16 Combine lines 7 and 15 and enter the result.

16

If line 16 is:

- A **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- A **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- **Zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

- Yes.** Go to line 18.
- No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶

18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶

19

20 Are lines 18 and 19 **both** zero or blank?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.
- No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

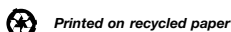
- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500) }

21 ()

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).
- No.** Complete the rest of Form 1040 or Form 1040NR.



**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2008

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

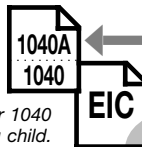
Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1	List the type and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	.....	<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-3)	A		
B	.....		B		
C	.....		C		

	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received				3
4 Royalties received				4
Income:				
5 Advertising				
6 Auto and travel (see page E-4)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks, etc. (see page E-4)				12
13 Other interest				
14 Repairs				
15 Supplies				
16 Taxes				
17 Utilities				
18 Other (list) ▶				
.....				
.....				
19 Add lines 5 through 18				19
20 Depreciation expense or depletion (see page E-5)				20
21 Total expenses. Add lines 19 and 20				21
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198				22
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	()	()	()
24 Income. Add positive amounts shown on line 22. Do not include any losses				24
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.				25 ()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				26

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2008

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

Name(s) shown on return

Your social security number

Before you begin:

- See the instructions for Form 1040A, line 40, or Form 1040, line 65, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2 Child's SSN The child must have an SSN as defined on page 41 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2008. If your child was born and died in 2008 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
3 Child's year of birth	Year ____ - ____ - ____ - ____ <i>If born after 1989, skip lines 4a and 4b; go to line 5.</i>		Year ____ - ____ - ____ - ____ <i>If born after 1989, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1990—				
a Was the child under age 24 at the end of 2008 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>
b Was the child permanently and totally disabled during any part of 2008?	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
6 Number of months child lived with you in the United States during 2008				
<ul style="list-style-type: none"> • If the child lived with you for more than half of 2008 but less than 7 months, enter "7." • If the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive during 2008, enter "12." 	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2008, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 67 of Form 1040.

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2008

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2008

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

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

Social security number of person
with **self-employment** income ▶

Who Must File Schedule SE

You must file Schedule SE if:

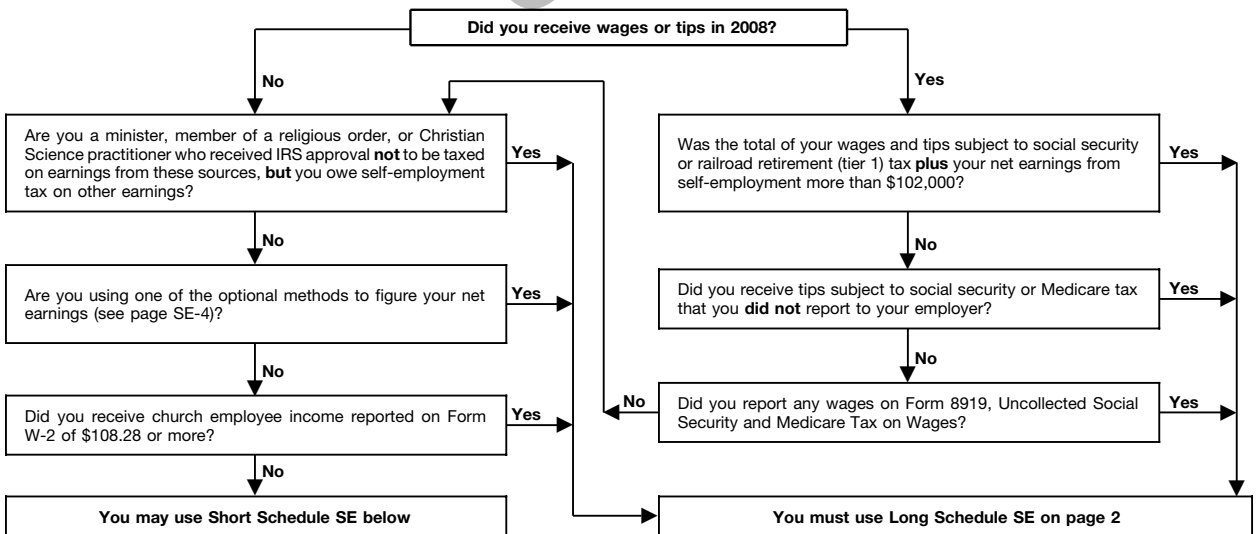
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt—Form 4361" on Form 1040, line 57.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, above.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2		
3	Combine lines 1 and 2	3		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5	Self-employment tax. If the amount on line 4 is: • \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. • More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result. Enter the total here and on Form 1040, line 57	5		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2008

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶		
--	--	--	--

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip this line if you use the farm optional method (see page SE-4)

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see page SE-4)

3 Combine lines 1 and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3

4b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. **Exception.** If less than \$400 and you had church employee income, enter -0- and continue.

5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income

5b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-

6 Net earnings from self-employment. Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2008

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$102,000 or more, skip lines 8b through 10, and go to line 11

8b Unreported tips subject to social security tax (from Form 4137, line 10)

8c Wages subject to social security tax (from Form 8919, line 10)

8d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)

11 Multiply line 6 by 2.9% (.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27

1		
2		
3		
4a		
4b		
4c		
5a		
5b		
6		
7	102,000	00
8a		
8b		
8c		
8d		
9		
10		
11		
12		
13		

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$2,400, or (b) your net farm profits² were less than \$1,733.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$1,600. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16 Subtract line 15 from line 14

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above

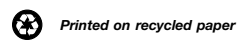
14	1,600	00
15		
16		
17		

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

²From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.



Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 3, on page 46. Otherwise, use Worksheet B that begins on page 49.


Part 1
All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 46.

1	
---	--

2. Look up the amount on line 1 above in the EIC Table on pages 51–58 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

2	
---	--

If line 2 is zero,  You cannot take the credit. Enter “No” on the dotted line next to line 65a.

3. Enter the amount from Form 1040, line 38.

3	
---	--

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2
Filers Who Answered “No” on Line 4

5. If you have:
• No qualifying children, is the amount on line 3 less than \$7,200 (\$10,200 if married filing jointly)?
• 1 or more qualifying children, is the amount on line 3 less than \$15,750 (\$18,750 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table on pages 51–58 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.


Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5	
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Part 3
Your Earned Income Credit

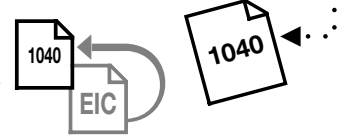
6. This is your earned income credit.

6	
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Enter this amount on Form 1040, line 65a. 

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 47 to find out if you must file Form 8862 to take the credit for 2008.



Use this worksheet if you answered “Yes” to Step 5, question 3, on page 46.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<p>Part 1</p> <p>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</p>	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	1a		
	b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b	
	c. Combine lines 1a and 1b.	=	1c	
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	-	1d	
	e. Subtract line 1d from 1c.	=	1e	

<p>Part 2</p> <p>Self-Employed NOT Required To File Schedule SE</p> <p><small>For example, your net earnings from self-employment were less than \$400.</small></p>	2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.		
	a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a	
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b
c. Combine lines 2a and 2b.	=	2c	
<p>*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.</p>			

<p>Part 3</p> <p>Statutory Employees Filing Schedule C or C-EZ</p>	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	3	
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<p>Part 4</p> <p>All Filers Using Worksheet B</p> <p><small>Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.</small></p>	4a. Enter your earned income from Step 5 on page 46.	4a	
	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	4b	
<p>If line 4b is zero or less, You cannot take the credit. Enter “No” on the dotted line next to line 65a.</p>			
<p>5. If you have:</p> <ul style="list-style-type: none"> • 2 or more qualifying children, is line 4b less than \$38,646 (\$41,646 if married filing jointly)? • 1 qualifying child, is line 4b less than \$33,995 (\$36,995 if married filing jointly)? • No qualifying children, is line 4b less than \$12,880 (\$15,880 if married filing jointly)? <p><input type="checkbox"/> Yes. If you want the IRS to figure your credit, see page 46. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 50).</p> <p><input type="checkbox"/> No. You cannot take the credit. Enter “No” on the dotted line next to line 65a.</p>			



Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b, on page 49. 6

7. Look up the amount on line 6 above in the EIC Table on pages 51–58 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 7

If line 7 is zero, You cannot take the credit. Enter “No” on the dotted line next to line 65a.

8. Enter the amount from Form 1040, line 38. 8

9. Are the amounts on lines 8 and 6 the same?

Yes. Skip line 10; enter the amount from line 7 on line 11.

No. Go to line 10.

Part 6

Filers Who Answered “No” on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than \$7,200 (\$10,200 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$15,750 (\$18,750 if married filing jointly)?

Yes. Leave line 10 blank; enter the amount from line 7 on line 11.

No. Look up the amount on line 8 in the EIC Table on pages 51–58 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 10

Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

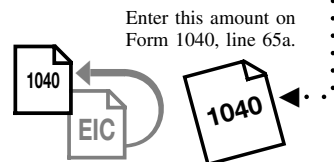
Part 7

Your Earned Income Credit

This is your earned income credit. 11

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 47 to find out if you must file Form 8862 to take the credit for 2008.

Before you begin: ✓ Figure the amount of residential energy efficient property credit, mortgage interest credit, or the District of Columbia first-time homebuyer credit you are claiming.



To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2008 and meet the other requirements listed on page 2.



Part 1

1. Number of qualifying children: _____ × \$1,000. Enter the result. **1**

2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. **2**

3. **1040 Filers.** Enter the total of any—
 • Exclusion of income from Puerto Rico, and
 • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.
1040A and 1040NR Filers. Enter -0-.

3

4. Add lines 2 and 3. Enter the total. **4**

5. Enter the amount shown below for your filing status.
 • Married filing jointly - \$110,000
 • Single, head of household, or qualifying widow(er) - \$75,000
 • Married filing separately - \$55,000

5

6. Is the amount on line 4 more than the amount on line 5?
 No. Leave line 6 blank. Enter -0- on line 7.
 Yes. Subtract line 5 from line 4. **6**
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

7. Multiply the amount on line 6 by 5% (.05). Enter the result. **7**

8. Is the amount on line 1 more than the amount on line 7?
 No. You cannot take the child tax credit on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46. You also cannot take the additional child tax credit on Form 1040, line 66; Form 1040A, line 41; or Form 1040NR, line 61. Complete the rest of your Form 1040, 1040A, or Form 1040NR.
 Yes. Subtract line 7 from line 1. Enter the result. **8**
Go to Part 2 on the next page.

Part 2

9. Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 43.

9	
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10. Add the amounts from—

Form 1040 or Form 1040A or Form 1040NR

Line 47	Line 29	Line 44	
Line 48	Line 30	.....	+
Line 49	Line 31	.....	+
Line 50		Line 45	+
Line 53*		Line 48*	+
Line 54**		Line 49**	+

Enter the total. **10**

*Include only the amount(s), if any, from Form 5695, line 20, and Form 8396, line 13.

**Include only the amounts, if any, from Form 8859, line 7.

11. Are you claiming any of the following credits?

- Retirement savings contribution credit, Form 8880
- Adoption credit, Form 8839

No. Enter the amount from line 10.

Yes. Complete the Line 11 Worksheet on the next page to figure the amount to enter here.

11	
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12. Subtract line 11 from line 9. Enter the result.

12	
-----------	--

13. Is the amount on line 8 of this worksheet more than the amount on line 12?

No. Enter the amount from line 8.

Yes. Enter the amount from line 12. See the **TIP** below.

This is your child tax credit.

13	
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Enter this amount on
 Form 1040, line 51;
 Form 1040A, line 32;
 or Form 1040NR, line 46.



You may be able to take the **additional child tax credit** on Form 1040, line 66; Form 1040A, line 41; or Form 1040NR, line 61 only if you answered “Yes” on line 13.

- First, complete your Form 1040 through line 65, Form 1040A through line 40a, or Form 1040NR through line 60.
- Then, use Form 8812 to figure any additional child tax credit.

Before you begin: ✓ Complete the Earned Income Worksheet on page 8 or 9 that applies to you.



Use this worksheet only if you answered "Yes" on line 11 of the Child Tax Credit Worksheet on page 5.

1. Enter the amount from line 8 of the Child Tax Credit Worksheet on page 4. 1

2. Enter your earned income from the worksheet on page 8 or 9 that applies to you. 2

3. Is the amount on line 2 more than \$12,050?
 - No.** Leave line 3 blank, enter -0- on line 4, and go to line 5. 3
 - Yes.** Subtract \$12,050 from the amount on line 2. Enter the result.

4. Multiply the amount on line 3 by 15% (.15) and enter the result. 4

5. Is the amount on line 1 of the Child Tax Credit Worksheet on page 4 \$3,000 or more?
 - No.** If line 4 above is:
 - Zero, enter the amount from line 1 above on line 12 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet on page 5 and do the following. Enter the amount from line 10 on line 11, and complete lines 12 and 13.
 - More than zero, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11.
 - Yes.** If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11. Otherwise, see *1040 filers*, *1040A filers*, and *1040NR filers* on page 7 and then go to line 6.

If married filing jointly, include your spouse's amounts with yours when completing lines 6 and 7.

- 6. Enter the total of the following amounts from Form(s) W-2:
 - Social security taxes from box 4, and
 - Medicare taxes from box 6.
 Railroad employees, see the bottom of page 7. 6

- 7. **1040 filers.** Enter the total of any—
 - Amounts from Form 1040, lines 27 and 58, and
 - Any taxes that you identified using code "UT" and entered on the dotted line next to line 61.**1040A filers.** Enter -0-.

1040NR filers. Enter the total of any—
 - Amount from Form 1040NR, line 53, and
 - Any taxes that you identified using code "UT" and entered on the dotted line next to line 57.7

- 8. Add lines 6 and 7. Enter the total. 8

- 9. **1040 filers.** Enter the total of the amounts from Form 1040, lines 64a and 65.

1040A filers. Enter the total of any—
 - Amount from Form 1040A, line 40a, and
 - Excess social security and tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 43.**1040NR filers.** Enter the amount from Form 1040NR, line 60.
 9

10. Subtract line 9 from line 8. If the result is zero or less, enter -0-.

10	
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11. Enter the **larger** of line 4 or line 10.

11	
----	--

12. Is the amount on line 11 of this worksheet more than the amount on line 1?

No. Subtract line 11 from line 1. Enter the result.

Yes. Enter -0-.

12	
----	--

Next, figure the amount of any of the following credits that you are claiming.

- Retirement savings contributions credit, Form 8880
- Adoption credit, Form 8839

Then, go to line 13.

13. Enter the total of the amounts from—

- Form 8880, line 14, and
- Form 8839, line 18.

13	
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14. Enter the amount from line 10 of the Child Tax Credit Worksheet on page 5.

14	
----	--

15. Add lines 13 and 14. Enter the total.

15	
----	--

Enter this amount on line 11 of the Child Tax Credit Worksheet on page 5.

1040 filers. Complete lines 58, 64a, and 65 of your return if they apply to you.

1040A filers. Complete line 40a of your return if it applies to you. If you, or your spouse if filing jointly, had more than one employer for 2008 and total wages of over \$102,000 figure any excess social security and railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 43.

1040NR filers. Complete lines 53 and 60 of your return if they apply to you.

Railroad employees. Include the following taxes in the total on line 6 of the Line 11 Worksheet.

- ✓ Tier 1 tax withheld from your pay.
This tax should be shown in box 14 of your Form(s) W-2 and identified as "Tier 1 tax."
- ✓ If you were an employee representative, 50% of the total Tier 1 tax and Tier 1 Medicare tax you paid for 2008.

1040 and 1040NR Filers - Earned Income Worksheet

Keep for Your Records



Before you begin:

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet on page 6 of this publication or line 4a of Form 8812, Additional Child Tax Credit.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1. a. Enter the amount from Form 1040, line 7, or Form 1040NR, line 8 **1a.** _____
 b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. **1b.** _____
Next, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.
2. a. Enter any statutory employee income reported on line 1 of Schedule C or C-EZ **2a.** _____
 b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.* Reduce this amount by any unreimbursed nonfarm partnership expenses you deducted on Schedule E. **Do not** include any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property **2b.** _____
 c. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.* Reduce this amount by any unreimbursed farm partnership expenses you deducted on Schedule E. **Do not** include any amounts exempt from self-employment tax **2c.** _____
 d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c **2d.** _____
 e. If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c. **2e.** _____
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop**. Do not complete the rest of this worksheet. Instead, enter -0- on line 2 of the Line 11 Worksheet on page 6 or line 4a of Form 8812, whichever applies **3.** _____
4. Enter any amount included on line 1a that is:
 - a. A scholarship or fellowship grant not reported on Form W-2 **4a.** _____
 - b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR) **4b.** _____
 - c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. **4c.** _____
5. a. Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. **Do not** include any amount that is also included on line 4a, 4b, or 4c above **5a.** _____
 b. Enter the amount, if any, from Form 2555, line 44, that is also deducted on Schedule C, C-EZ, or F, or included on Schedule E in partnership net income or (loss) **5b.** _____
 c. Subtract line 5b from line 5a **5c.** _____
6. Enter the amount from Form 1040, line 27 **6.** _____
7. Add lines 4a through 4c, 5c, and 6 **7.** _____
8. Subtract line 7 from line 3 **8.** _____
 - If you were sent here from the Line 11 Worksheet on page 6, enter this amount on line 2 of that worksheet.
 - If you were sent here from Form 8812, enter this amount on line 4a of that form.

**If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.*

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records



Before you begin: ✓ If Form 1040, line 43, is zero, do not complete this worksheet.

- | | | |
|--|----|-------|
| 1. Enter the amount from Form 1040, line 43 | 1. | _____ |
| 2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, line 45, or Form 2555-EZ, line 18 | 2. | _____ |
| 3. Add lines 1 and 2 | 3. | _____ |
| 4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 that begin on page 34 to see which tax computation method applies | 4. | _____ |
| 5. Tax on the amount on line 2. Use the Tax Table or Tax Computation Worksheet, whichever applies | 5. | _____ |
| 6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 | 6. | _____ |

**Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet (but not below zero) by your capital gain excess.
2. Reduce the amount you would otherwise enter on Form 1040, line 9b, (but not below zero) by any of your capital gain excess not used in (1) above.
3. Reduce the amount on your Schedule D (Form 1040), line 18, (but not below zero) by your capital gain excess.
4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).

IRA Deduction Worksheet—Line 32

Keep for Your Records




If you were age 70½ or older at the end of 2008, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2008. If you are married filing jointly and only one spouse was under age 70½ at the end of 2008, complete this worksheet only for that spouse.

Before you begin: ✓ Be sure you have read the list on page 27. You may not be eligible to use this worksheet.
 ✓ Figure any amount on Form 1040, line 34, and any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31).

	Your IRA	Spouse's IRA
1a. Were you covered by a retirement plan (see above)?	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	
1b. If married filing jointly, was your spouse covered by a retirement plan?		1b. <input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.</p> <ul style="list-style-type: none"> • \$5,000, if under age 50 at the end of 2008. • \$6,000, if age 50 or older but under age 70½ at the end of 2008. <p>Otherwise, go to line 2.</p>		
2. Enter the amount shown below that applies to you.	2a. <input style="width: 100px;" type="text"/>	2b. <input style="width: 100px;" type="text"/>
<ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2008, enter \$63,000 • Qualifying widow(er), enter \$105,000 • Married filing jointly, enter \$105,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$169,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2008, enter \$10,000 		
3. Enter the amount from Form 1040, line 22	3. <input style="width: 100px;" type="text"/>	
4. Enter the total of the amounts from Form 1040, lines 23 through 31a, line 34, and any write-in adjustments you entered on the dotted line next to line 36	4. <input style="width: 100px;" type="text"/>	
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a. <input style="width: 100px;" type="text"/>	5b. <input style="width: 100px;" type="text"/>
6. Is the amount on line 5 less than the amount on line 2?		
<input type="checkbox"/> No. None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.		
<input type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you. <ul style="list-style-type: none"> • If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,000, if under age 50 at the end of 2008. ii. \$6,000, if age 50 or older but under age 70½ at the end of 2008. • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,000, if under age 50 at the end of 2008. ii. \$6,000 if age 50 or older but under age 70½ at the end of 2008. <p>Otherwise, go to line 7.</p>	6a. <input style="width: 100px; height: 50px;" type="text"/>	6b. <input style="width: 100px; height: 50px;" type="text"/>

IRA Deduction Worksheet—Line 32 (continued)

	Your IRA	Spouse's IRA
<p>7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.</p> <ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 50% (.50) (or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2008) • Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2008). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2008) 	7a.	7b.
<p>8. Enter the total of your (and your spouse's if filing jointly):</p> <ul style="list-style-type: none"> • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 27 for exceptions • Alimony and separate maintenance payments reported on Form 1040, line 11 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q 	8.	
<p>9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590</p>	9.	
<p>10. Add lines 8 and 9</p>	10.	
<p> <i>If married filing jointly and line 10 is less than \$10,000 (\$11,000 if one spouse is age 50 or older at the end of 2008; \$12,000 if both spouses are age 50 or older at the end of 2008), stop here and see Pub. 590 to figure your IRA deduction.</i></p>		
<p>11. Enter traditional IRA contributions made, or that will be made by April 15, 2009, for 2008 to your IRA on line 11a and to your spouse's IRA on line 11b</p>	11a.	11b.
<p>12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>	12a.	12b.

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records





Before you begin: ✓ See the instructions for line 44 that begin on page 33 to see if you can use this worksheet to figure your tax.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.


1. Enter the amount from Form 1040, line 43. (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 35)	1.	<input type="text"/>
2. Enter the amount from Form 1040, line 9b*	2.	<input type="text"/>
3. Are you filing Schedule D?*		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-	3.	<input type="text"/>
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	<input type="text"/>
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	<input type="text"/>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<input type="text"/>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<input type="text"/>
8. Enter the smaller of:		
• The amount on line 1, or	8.	<input type="text"/>
• \$32,550 if single or married filing separately,		
• \$65,100 if married filing jointly or qualifying widow(er), \$43,650 if head of household.		
9. Is the amount on line 7 equal to or more than the amount on line 8?		
<input type="checkbox"/> Yes. Skip lines 9 and 10; go to line 11 and check the "No" box.	9.	<input type="text"/>
<input type="checkbox"/> No. Enter the amount from line 7		
10. Subtract line 9 from line 8	10.	<input type="text"/>
11. Are the amounts on lines 6 and 10 the same?		
<input type="checkbox"/> Yes. Skip lines 11 through 14; go to line 15.	11.	<input type="text"/>
<input type="checkbox"/> No. Enter the smaller of line 1 or line 6		
12. Enter the amount from line 10 (if line 10 is blank, enter -0-)	12.	<input type="text"/>
13. Subtract line 12 from line 11	13.	<input type="text"/>
14. Multiply line 13 by 15% (.15)	14.	<input type="text"/>
15. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	15.	<input type="text"/>
16. Add lines 14 and 15	16.	<input type="text"/>
17. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	17.	<input type="text"/>
18. Tax on all taxable income. Enter the smaller of line 16 or line 17. Also include this amount on Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 35)	18.	<input type="text"/>

*If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 35 before completing this line.

Recovery Rebate Credit Worksheet—Line 70

Keep for Your Records 

Before you begin:  You cannot take the credit if you have no qualifying children for 2008 and received an economic stimulus payment of \$600 (\$1,200 if married filing jointly) before offset (see *Refund Offset* on page 59). You cannot take the credit because you already have received the maximum amount of the credit.

 If you received Notice 1378, have it available. The notice shows the amount of your economic stimulus payment, which you will need to fill in line 28 below.

1. Can you, or your spouse if filing a joint return, be claimed as a dependent on another person's return?
 No. Go to line 2.
 Yes. You cannot get the credit. **Stop** here.
2. Does your tax return include a valid social security number for you and, if filing a joint return, your spouse?
 Yes. Skip lines 3 and 4 and go to line 5.
 No. Got to line 3.
3. Are you filing a joint return for 2008?
 Yes. Go to line 4.
 No. You cannot take the credit. **Stop** here.
4. Were either you or your spouse a member of the U.S. Armed Forces at any time during 2008?
 Yes. Go to line 5.
 No. You cannot take the credit. **Stop** here.
5. Enter the amount from Form 1040, line 56 5.
6. Enter the amount from Form 1040, line 51 6.
7. Add lines 5 and 6 7.
8. Enter \$600 (\$1,200 if married filing jointly) 8.
9. Enter the smaller of line 7 or line 8 9.

DRAFT

Recovery Rebate Credit Worksheet continued on next page.

Recovery Rebate Credit — Line 70 (continued)

DRAFT

10. Is the amount on line 9 at least \$300 (\$600 if married filing jointly)?
- Yes.** If you have at least one qualifying child for whom you entered a valid social security number* on Form 1040, line 6c, column (2), and either checked the box on Form 1040, line 6c, column (4), or completed Form 8901, go to line 11. Otherwise, skip lines 11 through 21 and enter the amount from line 9 on line 22.
- No.** If line 7 is more than zero, go to line 11. Otherwise, skip line 11 and go to line 12.
11. Is your gross income** more than the amount shown below for your filing status?
- Single or married filing separately – \$8,950
 - Married filing jointly – \$17,900
 - Head of household – \$11,500
 - Qualifying widow(er) – \$14,400
- No.** Go to line 12.
- Yes.** Skip lines 12 through 18 and go to line 19.
12. Enter the amount from Form 1040, line 20a 12. _____
13. Enter the amount of any nontaxable veterans' disability or death benefits you received in 2008 13. _____
14. Are you filing Form 8812?
- Yes.** Skip line 15. Enter on line 16 the amount from Form 8812, line 4a.
- No.** Go to line 15.
15. Are you filing Form 2555 or 2555-EZ to exclude foreign earned income, or using one of the optional methods to figure your net earnings from self-employment on Schedule SE, or are you a church employee or member of the clergy?
- Yes.** Fill out the Earned Income Worksheet on page 8 of Pub. 972 and enter on line 16 the amount from line 8 of that worksheet.
- No.** Go to line 16.
16. **Earned income.** If you did not already enter an amount on this line as instructed on line 14 or 15, complete Worksheet B on page 49 through line 4b. Enter the amount from Worksheet B, line 4b (If you had nontaxable combat pay, be sure to include it on this line even if you did not include it in earned income for the earned income credit. Also include it on Form 1040, line 64b) 16. _____
17. **Qualifying income.** Add lines 12, 13, and 16 17. _____
18. Is line 17 at least \$3,000?
- No.** Skip lines 19 through 21 and enter the amount from line 9 on line 22.
- Yes.** Go to line 19.
19. Enter \$300 (\$600 if married filing jointly) 19. _____
20. Enter the larger of line 9 or line 19 20. _____
21. Multiply \$300 by the number of qualifying children for whom you entered a valid social security number* on Form 1040, line 6c, column (2), and either checked the box on Form 1040, line 6c, column (4), or completed Form 8901 21. _____
22. Add lines 20 and 21 22. _____
23. Enter the amount from Form 1040, line 38 23. _____
24. Enter \$75,000 (\$150,000 if married filing jointly) 24. _____
25. Is the amount on line 23 more than the amount on line 24?
- No.** Skip line 26. Enter the amount from line 22 on line 27 below.
- Yes.** Subtract line 24 from line 23 25. _____
26. Multiply line 25 by 5% (.05) 26. _____
27. Subtract line 26 from line 22. If zero or less, enter -0- 27. _____
28. Enter the amount, if any, of the economic stimulus payment you received (before offset) as shown on Notice 1378. If filing a joint return, include your spouse's payment. If you filed a joint return for 2007 and received an economic stimulus payment, you and your spouse are each treated as having received half of the payment 28. _____
29. **Recovery rebate credit.** Subtract line 28 from line 27. If zero or less, enter -0-. Enter the result here and, if more than zero, on Form 1040, line 70. If you entered an amount on line 13 above, enter "VA" on the dotted line to the left of Form 1040, line 70. If line 28 is more than line 27, you do not have to pay back the difference 29. _____

*A valid social security number is not required for a qualifying child if you filed a joint return AND either you or your spouse was a member of the U.S. Armed Forces at any time during 2008.

**Your gross income includes the total of the following amounts: Form 1040, lines 7, 8a, 9a, 10, 11, 15b, 16b, 19, 20b, and 21 (excluding any negative amounts); Schedule C, line 7; Schedule C-EZ, line 1; Schedule E, lines 3 and 4; Schedule F, line 11; Form 4855, line 7; Schedule K-1 (Form 1065), box 14, codes B and C; Schedule K-1 (Form 1065-B), box 9, code K-2; Schedule K-1 (Form 1120S), box 14, code B. But do not include on this line any amount for which you claimed the foreign earned income exclusion or the housing exclusion on Forms 2555 or 2555-EZ.

Your gross income also includes all gains from Schedule D, lines 1 and 8; Schedule D-1, lines 1 and 8; Form 4684, line 14, and column (c) of lines 29 and 34; Form 4797, lines 2, 10, and 30; Form 6252, lines 24 and 35; Form 6781, lines 1 and 12; Form 8824, lines 14, 23, 35, and 36; and Form 2439, line 1a. But subtract from this total any section 1202 exclusion, any section 1045 or section 1307B rollover, any exclusion of gain from DC Zone assets or qualified community assets, and any section 121 exclusion shown on Schedule D or Form 4797.

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records



Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2008 on Form 1040, line 16a.

<p>1. Enter the total pension or annuity payments received in 2008. Also, enter this amount on Form 1040, line 16a</p> <p>2. Enter your cost in the plan at the annuity starting date</p> <p>Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.</p> <p>3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below</p> <p>4. Divide line 2 by the number on line 3</p> <p>5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6</p> <p>6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet</p> <p>7. Subtract line 6 from line 2</p> <p>8. Enter the smaller of line 5 or line 7</p> <p>9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i> on page 22 before entering an amount on line 16b.</p> <p>10. Was your annuity starting date before 1987?</p> <p><input type="checkbox"/> Yes. Leave line 10 blank.</p> <p><input type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2008. You will need this number when you fill out this worksheet next year</p>	<p>1. <input style="width: 100px; height: 20px;" type="text"/></p> <p>2. <input style="width: 100px; height: 20px;" type="text"/></p> <p>3. <input style="width: 100px; height: 20px;" type="text"/></p> <p>4. <input style="width: 100px; height: 20px;" type="text"/></p> <p>5. <input style="width: 100px; height: 20px;" type="text"/></p> <p>6. <input style="width: 100px; height: 20px;" type="text"/></p> <p>7. <input style="width: 100px; height: 20px;" type="text"/></p> <p>8. <input style="width: 100px; height: 20px;" type="text"/></p> <p>9. <input style="width: 100px; height: 20px;" type="text"/></p> <p>10. <input style="width: 100px; height: 20px;" type="text"/></p>
--	--

Table 1 for Line 3 Above

AND your annuity starting date was—

IF the age at annuity starting date (see page 22) was . . .	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 22) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



- Before you begin:**
- ✓ Complete Form 1040, lines 21, 23 through 32, and 34 if they apply to you.
 - ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31).
 - ✓ If you are married filing separately and you lived apart from your spouse for all of 2008, enter “D” to the right of the word “benefits” on line 20a. If you do not, you may get a math error notice from the IRS.
 - ✓ Be sure you have read the **Exception** on page 24 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040, line 20a	1.			
2. Enter one-half of line 1	2.			
3. Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.			
4. Enter the amount, if any, from Form 1040, line 8b	4.			
5. Add lines 2, 3, and 4	5.			
6. Enter the total of the amounts from Form 1040, lines 23 through 32, line 34, and any write-in adjustments you entered on the dotted line next to line 36	6.			
7. Is the amount on line 6 less than the amount on line 5?				
<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.				
<input type="checkbox"/> Yes. Subtract line 6 from line 5	7.			
8. If you are:				
• Married filing jointly, enter \$32,000	}			
• Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2008, enter \$25,000				
• Married filing separately and you lived with your spouse at any time in 2008, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17		8.		
9. Is the amount on line 8 less than the amount on line 7?				
<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2008, be sure you entered “D” to the right of the word “benefits” on line 20a.				
<input type="checkbox"/> Yes. Subtract line 8 from line 7	9.			
10. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2008 . .	10.			
11. Subtract line 10 from line 9. If zero or less, enter -0-	11.			
12. Enter the smaller of line 9 or line 10	12.			
13. Enter one-half of line 12	13.			
14. Enter the smaller of line 2 or line 13	14.			
15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-	15.			
16. Add lines 14 and 15	16.			
17. Multiply line 1 by 85% (.85)	17.			
18. Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.			

TIP If any of your benefits are taxable for 2008 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

Standard Deduction Worksheet —Line 40

Keep for Your Records



Use this worksheet if: (a) someone can claim you, or your spouse if filing jointly, as a dependent; (b) you or your spouse were born before January 2, 1944, or were blind; or (c) you paid real estate taxes.

<p>1. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Single or married filing separately—\$5,450 • Married filing jointly or Qualifying widow(er)—\$10,900 • Head of household—\$8,000	}	.....	1.	
<p>2. Can you be claimed as a dependent?</p> <p><input type="checkbox"/> No. Enter the amount from line 1 on line 4. Skip line 3.</p> <p><input type="checkbox"/> Yes. Go to line 3.</p>				
<p>3. Is your earned income* more than \$600?</p> <p><input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total</p> <p><input type="checkbox"/> No. Enter \$900</p>	}	.....	3.	
<p>4. Enter the smaller of line 1 or line 3. If born after January 1, 1944, and not blind, enter this amount on line 6. Otherwise, go to line 5</p>			4.	
<p>5. If born before January 2, 1944, or blind, multiply the number on Form 1040, line 39a, by \$1,050 (\$1,350 if single or head of household)</p>			5.	
<p>6. Add lines 4 and 5.</p>			6.	
<p>7. Did you pay real estate taxes in 2008?</p> <p><input type="checkbox"/> No. Enter the amount from line 6 on Form 1040, line 40.</p> <p><input type="checkbox"/> Yes. Enter the state and local real estate taxes you paid that would be deductible on Schedule A, line 6, if you were itemizing your deductions. See the instructions for Schedule A, line 6. Do not include foreign real estate taxes.</p>			7.	
<p>8. Enter \$500 (\$1,000 if married filing jointly)</p>			8.	
<p>9. Enter the smaller of line 7 or line 8.</p>			9.	
<p>10. Add line 6 and line 9. Enter the total here and on Form 1040, line 40</p>			10.	

* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

STUDENT NOTES

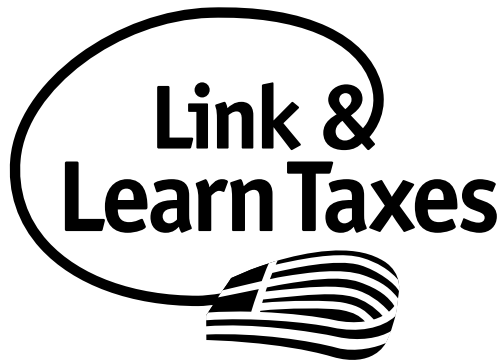
This section of the page is designed for student notes. It features a vertical margin line on the left side, creating a narrow column for a date or page number. The rest of the page is filled with horizontal ruling lines, providing space for handwritten notes.

2007 Comprehensive Problems and Practice Exercise Answers

On the following pages are the 2007 answers to the Comprehensive Problems and Practice Exercises. This publication goes to print before TaxWise 2008 (TW08) is released and tax law changes have been finalized. Therefore, the answers for 2008 will be available in late November 2008 on irs.gov, key word "Community Network."

Training Problems and Exercise Answers for 2007 Pub 4491-W

Pub 4491-W TaxWise 2007 Answers						
Using TW 2007						
	Problem/ Exercise	AGI	TAXABLE INCOME	TOTAL TAX	TOTAL PAYMENT	REFUND/ (DUE)
		LINE 37	LINE 43	LINE 63	LINE 72	LINE 73/76
A	BENNETT	31,106	6,806	1,200	5,799	4,599
1	MADISON	7,333	1,983	199	159	-40
2	PARKS	40,612	19,162	316	1,436	1,120
3	BATES	36,924	24,774	3,325	6,934	3,609
4	CLARK	59,454	38,554	4,004	5,384	1,380
B	YALE	41,771	12,564	1,530	5,564	4,034
5	WRIGHT	29,362	14,712	979	3,105	2,126
6	REED	27,834	9,784	0	4,604	4,604
7	ELLSWORTH	26,580	8,530	0	5,565	5,565
8	HIGHLAND	18,798	4,392	25	3,779	3,754
8	LANGSTON	15,040	6,290	1,180	1,072	-108
C	DALHART	71,487	43,018	4,354	5,844	1,490
9	MCCOOK	50,620	24,188	1,685	2,380	695
10	AUSTIN	38,211	27,790	3,755	4,936	1,181
11	ROSEMONT	29,027	14,377	1,355	3,363	2,008
12	STERLING	57,080	34,080	3,121	2,894	-227
D	SIERRA	44,357	25,696	2,269	1,318	-951
13	DAYTON	9,036	0	1,371	5,610	4,239
14	PARSONS	41,740	14,041	0	6,310	6,310
15	CARPENTER	23,224	2,324	0	2,317	2,317
E	HOLMES	34,080	13,180	223	2,424	2,201
16	STETSON	35,404	17,904	2,685	4,248	1,563
17	WILSON	71,650	54,150	5,044	10,000	4,956
	SUPPLEMENTALS					
	BASIC:					
	MADISON					
		1040-X shows \$2. refund				
	ADVANCED:					
1	BATES					
	Supplemental 1-1	42,766	30,616	5,091	6,934	1,843
	Supplemental 1-2	42,766	30,616	5,091	6,934	1,843
2	WRIGHT					
	Supplemental 2-1	This will be used for the Real Property Deduction in 2008				
	Supplemental 2-2	39,362	24,712	3,651	3,487	-164
3	CLARK					
	Supplemental 3-1	64,242	43,342	5,444	5,384	-60
	Supplemental 3-2	66,132	55,432	5,539	5,384	-155
	Supplemental 3-3	66,132	55,432	5,539	5,384	-155
	Supplemental 3-4	73,132	55,232	8,039	6,384	-1,698
	Supplemental 3-5	69,615	48,715	7,064	6,384	-680
	Supplemental 3-6	69,615	48,715	6,705	6,384	-321



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- Volunteer Quality Alerts
- Volunteer Training Resources
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- e-file Materials and Outreach Products

Tax Information for Individuals (Keyword: Individuals)

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- Where's My Refund
- EITC Assistant - Available in English and Spanish
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- Alternative Minimum Tax (AMT) Assistant

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