

# 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)



Internal Revenue Service

www.irs.gov

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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.

### **Preface**

# **Quality Return Process**

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

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

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

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

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

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

Preface

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# Using the Publication 4491-W, 2008 VITA/TCE Workbook

# **Comprehensive Problems and Practice Exercises**

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

The supplemental exercises, which follow the basic and advanced sections, can be used as additional exercises. The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. The supplemental exercises build on information presented in previous practice exercises. This workbook can be used in a classroom setting or for self-study. It can be used to integrate the teaching of tax law and software tax preparation 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<sup>®</sup> online). This will enable you to prepare returns using the practice scenarios in this publication.

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

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. 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

Introduction 1

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.

Introduction

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

1 0	4 0	S T G U U D I E D N E T		B E N N E T T	MADISON	PARKS	B A T E S	C L A R K
2007	2008	<u> </u>	Exercise	Comp	1	2	3	4
Line	Line	Chapter			_			
1-5	1-5	4	Filing status	MFJ	S	НН	MFS	MFJ
6	6	6	Dependents-children	Х		Х	Х	х
6	6	6	Dependents-other			х		
7	7	8	W-2	Х	х	Х	Х	Х
8a	8a	8	Taxable interest	Х	Х		Х	х
9	9	8	Dividends (0.57)				04.4	X
12 13	12 13	9 10	Small Business (C-EZ)				S1-1	S3-1 S3-2
15a	15a	11	Capital gain IRA Distribution-code G				64.0	
15a	15a 15a	11	IRA Distribution-code G				S1-2	S3-3 S3-4
19	15a 19	13	Unemployment Compensation					33-4
21	21	15	Other Income - W2G	X 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	х				S3-6
49	49	24	Education Credits	^				33-0
52	51	25	Child Tax Credit	х		х		x
53	52	26	Retirement Savings Credit	X				
61	60	27	Advanced EIC	^		х		
	- 00	30	EITC Worksheets			x		
66	64a	30	Earned Income Tax Credit	х		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** 

F C R N 1 0 4	) 1 1 1 1	S T G U U D I E D N E T		Y A L E	W R I G H T	R E E D	E L L S W O R T H	HIGHLAND	L A N G S T O N
2007	2008	Charter	Exercise	Comp	5	6	7	8	8
Line	Line		Subject				014/		$\overline{}$
1-5 6	1-5	<u>4</u> 6	Filing status	MFJ	НН	HH	QW	НН	S
6	<u>6</u>	6	Dependents-children	X	x	X	Х		
			Dependents-other W-2	X		X			
7 8a	7 8a	8	Taxable interest	X	X	X	X	X	x
8b	 8b	8	Non-taxable interest	X	x	x	X	Х	
9	9	8	Dividends				X		
10	10	8	Taxable refunds	Х		X		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				х -		
20	20	14	Social Security Benefits	х	-		x		
21	21	15	Other Income	X			×		
27	27	17	1/2 SE Tax	x					
30	30	17	Penalty on early w/drawal of savings	X	х				
31	31	17	Alimony Paid	x					
32	32	17	IRA Deduction	х					
33	33	17	Student Loan Interest Deduct	х			х		
36	34	17	Jury pay adjustment	х					
40	40	20	Itemized Deductions	х				х	
47	47	23	Child & Dependent Care	х	х			х	
49	49	24	Education Credits	х		x	х		
52	51	25	Child Tax Credit	х	х	х			
53	52	26	Retirement Savings Credit	х	x	х			х
58	57	27	Self Employment Tax	х					
59	58	27	SS/MC Tax on Unreported Tips	х					
60	59	27	Add'l Tax on IRA	х					
61	60	27	Advanced EIC		х				
			EITC Worksheets	X	_	х	Х	Х	
66	65	30	Earned Income Tax Credit	х	х	х	х	х	
68	67	25	Additional Child Tax Credit	х		х	х		
74	75	31	Direct Deposit/Debit	х				х	х

Table 1 - Comprehensive Training Problems and Exercises - Advanced

		s		D			R	S
		ΤG		Ā	M	Α	0	T
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	0	Di		H	С	S	E	R
	4	ED		Ä	0	Т	M	L
M	0	NE		R	0	ı	0	1
				T	K	N	N	N
		'					T	G
2007	2008		Exercise	Comp	9	10	11	12
Line	Line	Chapter	Subject					
1-5	1-5	4	Filing status	MFJ	MFJ	MFS	НН	MFJ
39a	39a		Taxpayer or Spouse Blind					х
			Death of spouse		х			
6	6	6	Dependents-children	Х	х		Х	
6	6	6	Dependents-other					х
7	7	8	W-2	х		х	х	
8a	8a	8	Taxable interest	х			х	х
		1	Owner financed interest	х				
8b	8b	8	Non-taxable interest	х			х	
9	9	8	Dividends	х	х	х		х
10	10	8	Taxable refunds			х		
11	11	8	Alimony	х			х	
12	12	9	Small Business (C-EZ)	х			х	
13	13	10	Capital gain	х	х			х
15a	15a	11	IRA Distribution-code 7	х		х		
15a	15a	11	IRA Distribution-code G	х				
16a	16a	11	Pension income-taxable	х	х			х
16a	16a	11	Pension income-w/contributions	х				х
16a	16a	11	Railroad Retirement Benefits			х		
19	19	13	Unemployment Compensation	х			х	
20a	20a	14	Social Security Benefits	х	х			х
20a	20a	14	Railroad Retirement - Tier 1			х		
21	21	15	Other Income - W2G	х	х			
27	27	17	1/2 SE Tax	х			х	
30	30	17	Penalty on early w/drawal of savings	х				
31a	31a	17	Alimony Paid	х				
32	32	17	IRA Deduction	х				
33	33	17	Student Loan Interest Deduct	х				
40	40	20	Itemized Deductions	х	х	х		
47	47	23	Child & Dependent Care	х			х	
49	49	24	Education Credits	x				
51	50	26	Foreign Tax Credit	х				х
52	51	25	Child Tax Credit	х	х		х	
53	52	26	Retirement Savings Credit				х	
58	57	27	Self Employment Tax	х			х	
61	60	27	Advanced EIC				X	
		1 -	EITC Worksheets				x	
66	65	30	Earned Income Tax Credit				X	
65	64	29	Estimated Tax Payments	х				
74a	75a	31	Direct Deposit/Debit	X	S4	х		
, <del>, ,</del> a	100	<u> </u>	Direct Depositivent	_ ^	<u> </u>	^		

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

l										
l F	-						С			İ
1 0	)	s			_	Р	A	l l	S	
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(	)	NE		R	0	N	Т	E	0	0
4	١	Т		Α	N	S	E	S	N	N
(	)						R			İ
l										İ
<u> </u>				22112	- 10			22112	- 10	L
2007	2008		Exercise	COMP	13	14	15	COMP	16	17
Line	Line	Chapter								
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		Х	Х	Х	х		
6	6	6	Dependents-other							
7	7	8	W-2	Х	Х	Х	Х	х	Х	х
8a	8a	8	Taxable interest		Х					
			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)		Х					
17	17	12	Rental Income	Х						
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					х	Х	Х
24	24	21	Reservist Business Expenses	х						
26	26	18	Moving Expenses	Х						<b></b>
27	27	17	1/2 SE Tax		х					
30	30	17	Penalty on early w/drawal of savings							-
31a	31a	17	Alimony Paid							<b></b>
32	32	17	IRA Deduction							<b>—</b>
33	33 40	17	Student Loan Interest Deduct Itemized Deductions							
40	40	20 23		х						
47 49	47	23	Child & Dependent Care Education Credits	7,-		х		х		7.
51	50	26		х						х
52	51	25	Foreign Tax Credit Child Tax Credit							
52	51	25				х		х		
58	57	26	Retirement Savings Credit Self Employment Tax	х						
30	31	21	EITC Worksheets		X					
$\vdash$			EITC/Combat pay		X X					
61	60	27	Advanced EIC							
01	00	21	EITC Worksheets							
66	65	30	Earned Income Tax Credit							
65	64	29	Estimated Tax Payments		Х					
74a	75a	31	Direct Deposit/Debit							
68	67	25	Additional Child Tax Credit		х	х		x		
00	U/	20	Auditional Ciliu Tax Credit							<u> </u>

# **Basic Comprehensive Problem**

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

(September 2008)	Intake				- Internal Revenue Ser Quality Revie		ON	/IB # 1545-1964	
You (and Spous	se) will need	d:							
Proof of Identity					Amounts of	f any other inc	ome		
<ul> <li>Social Security C</li> </ul>	ard or Individu	ıal Tax				provider's ider		umber	
Identification Nur	mber (ITIN) lett	er for all	,		Amounts/dapayments i	ates of estima made, etc.	ted or othe	tax	
• Copies of ALL W	7-2, 1098, 1099	forms				ments showing requesting dir			
art I: Taxpayer	Information	1							
1. Your First Name	•		M.I.	Last Na	me		2. Da	ate of Birth	
Quincy			С	Bennett			08/14	1/1955	
3. US Citizen or Re	esident Alien	4. Lega	ally Bl	ind	5. Totally and Perm	anently Disab	led 6. O	ccupation	
⊠ Yes □ No		<u> </u>	Yes	⊠ No	☐ Yes ☒ No			ine Operator	
7. Spouse's First N	lame		M.I.	Last Na	me			ate of Birth m/dd/yyyy)	
Colby			J	Bennett			01/11	/1956	
9. US Citizen or Re	esident Alien	10. Leç	gally E	Blind	11. Totally and Perr	manently Disal	bled   12. C	ccupation	
🗵 Yes 🗌 N	<b>l</b> o		Yes	⊠ No	☐ Yes 🗵 N	0	Scho	ol Counselor	
13. Address				Apt # Cit	у		State	State Zip Code	
607 Oak Street				Yo	ur City		YS	Your ZIP Cod	
14. Phone Number	and e-mail add	dress			15. Could you or y				
Phone: (832)	555-XXXX				on the income		iny other pe	erson?	
e-mail:					☐ Yes 🗵 N	NO			
16. On December 3	31 <sup>st</sup>								
,,,									
a. Were you:	Single	∠ Lega	ally Ma	arried	☐ Separated	☐ Divorced	□w	idowed	
b. If married, dic	you live with	your spo	use d	uring any	part of the last six me	onths of the ye	ear? 🗵 Ye	es 🗆 No	
b. If married, dic	you live with	your spo	use d	uring any	•	onths of the ye	ear? 🗵 Ye	es 🗆 No	
b. If married, did c. Is your spous	d you live with ye deceased? It	your spo f yes, pro	use d ovide	uring any the date o	part of the last six me	onths of the ye	ear? 🗵 Ye	es 🗆 No	
b. If married, did c. Is your spous Part II. Family ar	d you live with ye deceased? It	your spo f yes, pro ent Info	use d ovide orma	uring any the date o	part of the last six me	onths of the ye	ear? ⊠ Yenm/dd/yyyy	es 🗆 No	
b. If married, did c. Is your spous Part II. Family ar Print the name of even	d you live with ye deceased? It	your spo f yes, pro ent Info	ovide  orma  ome ar	uring any the date o	part of the last six more f death.  not include you or	onths of the year (note that your spouse proted during the Number of months person	ear? X Yenm/dd/yyyy	S, Is the depende	
b. If married, did c. Is your spous Part II. Family ar Print the name of even	d you live with ye deceased? It nd Depender yone who lived IName	your spo f yes, pro ent Info	ovide  orma  ome ar	the date of tion – Do	part of the last six ments of death.  not include you or your home that you sup Relationship to you	onths of the year your spouse ported during the Number of	ear? X Yenm/dd/yyyy	S, Is the dependence of a full time	
b. If married, did c. Is your spous Part II. Family ar Print the name of even	d you live with ye deceased? It nd Depender yone who lived IName	your spo f yes, pro ent Info	orma	the date of tion - Do Date of Birth mm/dd/yyyy	part of the last six ments of death.  not include you or your home that you sup Relationship to you	onths of the ye (not your spouse ported during the Number of months person lived with you	ear? 🗵 Younm/dd/yyyyy  a.  The year.  US Citizen, Resident of U Canada or Mey (yes or no)  (e)	Is the dependence of a full time student?	
b. If married, did c. Is your spous Part II. Family ar Print the name of ever	d you live with ye deceased? It and Depender yone who lived to Name rst, last)	your spo f yes, pro ent Info	orma	the date of tion - Do to do outside you	part of the last six more feath.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)	onths of the year (not your spouse ported during the Number of months person lived with you last year	ear? 🗵 Younm/dd/yyyy	Is the depended a full time student? (yes or no)	
b. If married, did c. Is your spous Part II. Family ar Print the name of even	d you live with ye deceased? It and Depender yone who lived it Name rst, last)	your spo f yes, pro ent Info	orma  orma	the date of tion - Do Date of Birth mm/dd/yyyy	part of the last six ments of death.  not include you or your home that you sup  Relationship to you (son, daughter, etc.)	your spouse ported during the Number of months person lived with you last year (d)	ear? 🗵 Younm/dd/yyyyy  a.  The year.  US Citizen, Resident of U Canada or Mey (yes or no)  (e)	Is the dependence of a full time student? (yes or no)	
b. If married, did c. Is your spous Part II. Family ar Print the name of even	d you live with ye deceased? In the Dependence of the Dependence o	your spo f yes, pro ent Info	orma  orma	tion - Do doutside y Date of Birth mm/dd/yyyy  (b) 0/26/2004	part of the last six ments feeth.  o not include you or your home that you sup Relationship to you (son, daughter, etc.)  (c)  Grandchild	your spouse  ported during the Number of months person lived with you last year (d)  12	ear? 🗵 Younm/dd/yyyy	Is the depended a full time student? (yes or no)  Yes	
b. If married, did c. Is your spous Part II. Family ar Print the name of even	d you live with ye deceased? In the Dependence of the Dependence o	your spo f yes, pro ent Info	orma  orma	tion - Do doutside y Date of Birth mm/dd/yyyy  (b) 0/26/2004	part of the last six ments feeth.  o not include you or your home that you sup Relationship to you (son, daughter, etc.)  (c)  Grandchild	your spouse  ported during the Number of months person lived with you last year (d)  12	ear? 🗵 Younm/dd/yyyy	Is the depends a full time student? (yes or no)  Yes	
b. If married, did c. Is your spous Part II. Family ar Print the name of even	d you live with ye deceased? In the Dependence of the Dependence o	your spo f yes, pro ent Info	orma  orma	tion - Do doutside y Date of Birth mm/dd/yyyy  (b) 0/26/2004	part of the last six ments feeth.  o not include you or your home that you sup Relationship to you (son, daughter, etc.)  (c)  Grandchild	your spouse  ported during the Number of months person lived with you last year (d)  12	ear? 🗵 Younm/dd/yyyy	Is the depended a full time student? (yes or no)  Yes	
b. If married, dic c. Is your spous  Part II. Family ar  Print the name of ever  (fii  Tyler  Denise	d you live with ye deceased? It and Depender yone who lived it was a lived in the second state of the seco	your spo f yes, pro ent Info in your ho	use dovide  prma  10  03  Paper  OMB or one sussociate	tion – Do d outside y Date of Birth mm/dd/yyyy  (b) 0/26/2004 8/28/1986	part of the last six ments feeth.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)  (c)  Grandchild	onths of the year (not your spouse proted during the Number of months person lived with you last year (d) 12 12 12	ear? 🗵 Younm/dd/yyyyy  In US Citizen, Resident of U Canada or Mey (yes or no) (e)  Yes  Yes	Is the depender a full time student? (yes or no) (f)  Yes  Yes	

			COMMON INCOME AND EXPENSES
Part III.	Incon	ne – [	Did you (or your spouse) receive:
ĭ Yes	□ No		Wages or Salary (include W-2s for all jobs worked during the year)
	⊠ No		Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
☐ Yes	⊠ No		State tax refund (may be taxable if you itemized last year)
☐ Yes	⊠ No		
☐ Yes	⊠ N	o 6.	Alimony income
☐ Yes	× N		Sale of Stock, Bonds or Real Estate
☐ Yes	× N		
☐ Yes	× N	9.	Pensions, Annuities, and/or IRA distributions
× Yes	□ No	10.	Unemployment (1099-G)
☐ Yes	× N		Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
× Yes	□ No		Other Income: Identify Gambling (W-2G)
Dart IV	Evne		Did you (or your spouse) make or have:
∐ Yes	⊠ No		Alimony payments (if yes, you must provide the name and SSN of the recipient)
Yes      ✓			Contributions to IRA or other retirement account
☐ Yes	⊠ No	_	Educational expenses for you, your spouse and/or dependents
∐ Yes	⊠ No		Un-reimbursed medical expenses
☐ Yes	⊠ No	-	Home mortgage payments (interest and taxes – see Form 1098)
☐ Yes	⊠ No	٠.	Charitable contributions
∐ Yes	⊠ No		Child/dependent care expenses that allow you (and your spouse - if married) to work
☐ Yes	⊠ No		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. F	or (	Completion by a Certified Volunteer
Intake/In Voluntee	terview r Resou ne Intak	Sheet Irce Gu	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, aide, while discussing the questions on this form. Remember to ask for all documentation. view Sheet with any changes identified during your interview. Confirm all information with
☐ 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		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 or	the into	erview,	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 ta	axpayer	receiv	e an Economic Stimulus Payment last year?
	☐ No		es, how much? \$900
Catalog N	lumber	52121	Page 2 Form <b>13614-C</b> (9-2008)

#### **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
607 Oak Street
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>b</b> Employer identification numb 01-1XXXXXX	er (EIN)	1 V	lages, tips, other compensation \$8,133.38	2 Federal income tax withheld \$1,176.00		
c Employer's name, address, a Luther Petroleum 683 Sommerset Stre Wilmington, DE 198	eet	5 N	\$9,063.63 dedicare wages and tips \$9,063.63 decicare wages and tips \$9,063.63 decical security tips	4 Social security tax withheld \$562.33  6 Medicare tax withheld \$130.77  8 Allocated tips		
d Control number		<b>9</b> A	dvance EIC payment	10 Dependent care benefits		
e Employee's first name and in Quincy C. Bennett 607 Oak Street Your City, State and  f Employee's address and ZIP	ZIP Code	Suff. 11 N 13 State of the stat	X	12a See instructions for box 12		
15 State	umber 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 nam		
	nd Tax ent imployee's FEDERAL Tax Return. shed to the Internal Revenue Service	2008	Department o	of the Treasury—Internal Revenue Servic		

		vee's social security number 012-XX-XXXX	OMB No. 154	15-0008	Safe, accurate, FAST! Use	• • • • • • • • • • • • • • • • • • • •	sit the IRS website www.irs.gov/efile.	
b Employer identification in 01-2XXXXXX	umber (EIN)			1 Wages, tips, other compensation \$10,817.00			al income tax withheld \$987.00	
c Employer's name, addre William School D	•			cial security wages \$10,817.00	4 Social secur	4 Social security tax withheld \$670.55		
4816 Ridge Way Atlanta, GA 3030	14			5 Me	dicare wages and tips \$10,817.00	6 Medicare ta	x withheld \$157.45	
Adama, GA 0000	<del>, ,</del>			7 So	cial security tips	8 Allocated tip	)S	
d Control number				9 Advance EIC payment 10 Dependent care ber \$1,200.00			care benefits	
e Employee's first name and initial Last name Suff.  Colby C. Bennett 2214 Clay Road Your City, State and ZIP Code					nqualified plans	12a See instruct		
15 State Employer's state YS   89-8795234	ID number	16 State wages, tips, etc. \$10,817.00	17 State incom	ne tax 93.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality nan	
	e and Tax ement		200	7日	Department	I of the Treasury—Inte	rnal Revenue Servi	

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

\$\_\_\_\_ (2008)

### Line 8a—Interest

	□ VOID □ CORRE	CTED			
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112		
Fifth American Bank 2526 E. Shore Way		1 Interest income \$ 465.89	2008	Interest Income	
San Jose, CA 95101		2 Early withdrawal penalty \$ 45.63	Form <b>1099-INT</b>		
PAYER'S federal identification number 01-3XXXXXX	RECIPIENT'S identification number 011-XX-XXXX	3 Interest on U.S. Savings Bo	Copy C For Payer		
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		
Quincy C. Bennett		\$	\$	For Privacy Act and Paperwork	
Street address (including apt. no.) 607 Oak Street		6 Foreign tax paid	7 Foreign country or possession	U.S. Reduction Act Notice, see the 2008 General	
City, state, and ZIP code Your City, State and ZIP C	Code	8 Tax-exempt interest	Specified private as bond interest	Instructions for Forms 1099, 1098, 5498,	
Account number (see instructions)	2nd TIN no	\$	\$	and W-2G.	
Form <b>1099-INT</b>			Department of the T	reasury - Internal Revenue Service	

# **Line 19—Unemployment Compensation**

	☐ CORR	ECTED (if checked)		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120	
Employment Security Cor P. O. Box 22341 Tampa, FL 33602	nmission	\$ 10,236.00  2 State or local income tax refunds, credits, or offsets \$	20 <b>08</b> Form 1099-G	Certain Government Payments
PAYER'S federal identification number 01-4XXXXXX	RECIPIENT'S identification number 011-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax v \$ 1,024.00	Copy B For Recipient
RECIPIENT'S name		5 ATAA payments	6 Taxable grants	This is important tax
Quincy C. Bennett		\$	\$	information and is being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture payments	8 Box 2 is trade or	Service. If you are required to file a return,
607 Oak Street		\$	business income	a negligence penalty or
City, state, and ZIP code				other sanction may be imposed on you if this
Your City, State and ZIP C	Code			income is taxable and the IRS determines that
Account number (see instructions)				it has not been reported.
Form <b>1099-G</b>	(keep	for your records)	Department of the Ti	reasury - Internal Revenue Service

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

### Line 21—Other Income

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

	Quality Neviews complete the Quality Frocess and help ensure an accurate return.										
Ve	rifying	the	Return	Check each item only when you verify that the review step is complete.							
1.	Ye	es	No	A completed Intake/Interview Sheet was used to prepare this tax return.							
2.	Ye	es	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.							
3.	Y	es [	No	<b>The taxpayer(s) address and Date of Birth</b> match the Intake/Interview Sheet and have been confirmed with the taxpayer.							
4.	Y	es [	No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.							
5.	Y	es	No	<b>Dependent information</b> is correctly shown including names, SSNs/ITINs, and DOBs.							
6.	Y	es	No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.							
7.	Y	es	No	Any <b>Adjustments to Income</b> are correctly reported.							
8.	Y	es	No	The completed return reflects the correct <b>standard deduction</b> unless itemized deductions were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.							
9.	Y	es	No	The non-refundable credits have been correctly reported.							
10.	Y	es	No	All payments from <b>W-2s and F1099's</b> and estimated tax payments are correct.							
11.	Y	es	No	The <b>refundable credits</b> are correctly reported including the EIC determination based on the information provided.							
12.	Y	es	No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpayer's checking/saving account and routing information.							
F	inishir	ng th	e Retur	Check the appropriate box once you have confirmed the steps have been taken.							
				rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signature and provide a copy heir files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.							
	0	btain	taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099's to the return. signature and provide the signed return, a copy of the return, and the correct processing ddress to the taxpayer.							
	A	ll taxp	ayer que:	stions/issues about the completed return have been answered.							
Cata	alog Nun	nber 5	52121E	Page 4 Form <b>13614-C</b> (9-2008)							

# Exercise 1 - Madison Intake and Interview Sheet, page 1 of 2

(September 2008)	Intake				y – Internal Revenue Ser Quality Revie		ОМВ	# 1545-1964
You (and Spouse	e) will need	d:					'	
<ul> <li>Proof of Identity</li> </ul>					Amounts of	f any other inc	ome	
<ul> <li>Social Security Ca</li> </ul>	ard or Individu	ıal Tax			Child care	provider's iden	tification num	ber
Identification Num individuals to be lis	ber (ITIN) lett	ter for al	1		<ul> <li>Amounts/dapayments in</li> </ul>	ates of estimat made, etc.	ted or other ta	)X
• Copies of ALL W-2	2, 1098, 1099	forms				ments showing requesting dire		
art I: Taxpayer I	nformation	n						
1. Your First Name			M.I.	Last Na	me			of Birth
Ashley				Madiso			04/02/1	988
3. US Citizen or Res	sident Alien	4. Leg	ally Bl	ind	5. Totally and Perm	anently Disabl	ed 6. Occu	upation
ĭ Yes ☐ No			Yes	⊠ No	☐ Yes 区 No		Student	<u>t</u>
7. Spouse's First Na	ame		M.I.	Last Na	me			of Birth dd/yyyy)
9. US Citizen or Res	sident Alien	10. Le	gally B	Blind	11. Totally and Perr	manently Disab	oled 12. Occ	upation
☐ Yes ☐ No	)		Yes	☐ No	☐ Yes ☐ N	0		
13. Address				Apt # Cir	ty		State Z	ip Code
2715 Alms Street				Yc	ur City			our ZIP Cod
<ol><li>Phone Number a</li></ol>		dress			15. Could you or y			
Phone: (281 ) 5	55-XXXX				on the income		ny other pers	on?
e-mail:						NA		
						NO		
16. <b>On December 3</b> ′ a. Were you: ⊠	Single	☐ Lega	•		Separated part of the last six me	☐ Divorced	☐ Wido	
a. Were you: ☑ b. If married, did	Single you live with	your spo	ouse d	uring any	☐ Separated	☐ Divorced onths of the ye	=	
a. Were you: ⊠ b. If married, did y c. Is your spouse	Single you live with y deceased? I	your spo f yes, pr	ouse di ovide t	uring any the date o	Separated part of the last six months of death.	☐ Divorced onths of the ye	ear?	
a. Were you: ⊠ b. If married, did y c. Is your spouse  Part II. Family and	Single you live with y deceased? It d Depende	your spo f yes, pr	ouse de ovide t	uring any the date c t <b>ion – D</b> o	Separated part of the last six months of death.  not include you or	Divorced onths of the ye (m	ear?  Yes	
a. Were you: ⊠ b. If married, did y c. Is your spouse  Part II. Family and  Print the name of everyous	Single you live with y deceased? It d Depende	your spo f yes, pr	ouse di ovide t ormat	uring any the date c t <b>ion – D</b> o	Separated part of the last six months of death.  not include you or	Divorced onths of the ye (m	ear?  Yes	Is the depende a full time
a. Were you: ⊠ b. If married, did y c. Is your spouse  Part II. Family and  Name of everyor	Single you live with y deceased? If d Depende one who lived to	your spo f yes, pr	ouse di ovide t ormat	the date of tion – Do do outside	Separated part of the last six monoif death.  o not include you or your home that you sup Relationship to you	Divorced onths of the year your spouse oported during the Number of months person lived with you	e year.  US Citizen, Resident of US, Canada or Mexico	Is the depende a full time student?
a. Were you: ⊠ b. If married, did y c. Is your spouse  art II. Family and  Print the name of everyous  (first	Single you live with y deceased? It d Depende one who lived it ame t, last)	your spo f yes, pr	ouse di ovide t ormat	uring any the date o tion - Do d outside j late of Birth nm/dd/yyyy	Separated part of the last six months death.  not include you or your home that you sup Relationship to you (son, daughter, etc.)	Divorced on the year your spouse ported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the depende a full time student? (yes or no)
a. Were you: ⊠ b. If married, did y c. Is your spouse  art II. Family and  Print the name of everyous  (first	Single you live with y deceased? It d Depende one who lived it ame t, last)	your spo f yes, pr	ouse di ovide t ormat	uring any the date o tion - Do d outside j late of Birth nm/dd/yyyy	Separated part of the last six months death.  not include you or your home that you sup Relationship to you (son, daughter, etc.)	Divorced on the year your spouse ported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the depende a full time student? (yes or no)
a. Were you: ⊠ b. If married, did y c. Is your spouse  art II. Family and  Print the name of everyous  (first	Single you live with y deceased? It d Depende one who lived it ame t, last)	your spo f yes, pr	ouse di ovide t ormat	uring any the date o tion - Do d outside j late of Birth nm/dd/yyyy	Separated part of the last six months death.  not include you or your home that you sup Relationship to you (son, daughter, etc.)	Divorced on the year your spouse ported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the depende a full time student? (yes or no)
a. Were you: ⊠ b. If married, did y c. Is your spouse  Part II. Family and  Name of everyor	Single you live with y deceased? It d Depende one who lived it ame t, last)	your spo f yes, pr ent Info	ouse di ovide t	uring any the date o tion - Do d outside j late of Birth nm/dd/yyyy	Separated part of the last six months death.  not include you or your home that you sup Relationship to you (son, daughter, etc.)	Divorced on the year your spouse ported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the depende a full time student? (yes or no)
a. Were you: ⊠ b. If married, did y c. Is your spouse  Part II. Family and Print the name of everyous (first	Single you live with y deceased? It d Depende one who lived it ame t, last)	your spo f yes, pr ent Info	ouse di ovide t	uring any the date o tion - Do d outside j late of Birth nm/dd/yyyy	Separated part of the last six months death.  not include you or your home that you sup Relationship to you (son, daughter, etc.)	Divorced on the year your spouse ported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the depende a full time student? (yes or no)
a. Were you: ⊠ b. If married, did y c. Is your spouse  Part II. Family and  Print the name of everyous  (first	Single you live with y deceased? It d Depende one who lived it ame t, last)	your spo f yes, pr ent Info	ouse di ovide t	uring any the date o tion - Do d outside j late of Birth nm/dd/yyyy	Separated part of the last six months death.  not include you or your home that you sup Relationship to you (son, daughter, etc.)	Divorced on the year your spouse ported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the depende a full time student? (yes or no)
a. Were you: ⊠ b. If married, did y c. Is your spouse  Part II. Family and  Print the name of everyous  (first	Single you live with y deceased? It d Depende one who lived it ame t, last)	your spo f yes, pr ent Info	ouse di ovide t	uring any the date o tion - Do d outside j late of Birth nm/dd/yyyy	Separated part of the last six months death.  not include you or your home that you sup Relationship to you (son, daughter, etc.)	Divorced on the year your spouse ported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the depende a full time student? (yes or no)
a. Were you:  b. If married, did your spouse  Part II. Family and Print the name of everyou (first)  The Paperwork Reduction Act related in your have any comments	Single you live with y deceased? It d Depende one who lived i ame t, last)  (a)  equires that the IRS regarding the time	your spo f yes, pr ent Info in your ho	Paper	the date of the da	Separated part of the last six monoid death.  Do not include you or your home that you sup Relationship to you (son, daughter, etc.)  (c)  Solution Act Notice on all public information requeutly or suggestion on making to	Divorced onths of the year (mr. your spouse proted during the Number of months person lived with you last year (d)	ear? Yes nm/dd/yyyy)  e year.  US Citizen, Resident of US, Canada or Mexico (yes or no) (e)	Is the depende a full time student? (yes or no) (f)
a. Were you:  b. If married, did your spouse  Part II. Family and Print the name of everyous  (first	single you live with y deceased? It d Depende one who lived it ame t, last)  (a)  equires that the IRS regarding the time ting Committee, SE	your spo f yes, pr ent Info in your ho	Paper	the date of the da	Separated part of the last six monoid death.  Do not include you or your home that you sup Relationship to you (son, daughter, etc.)  (c)  Solution Act Notice on all public information requeutly or suggestion on making to	Divorced onths of the year (mr. your spouse proted during the Number of months person lived with you last year (d)	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no) (e)	Is the depende a full time student? (yes or no) (f)

	COMMON INCOME AND EXPENSES									
Part III.	Income	) — E	Did you (or your spouse) receive:							
Yes	No   No   No   No   No   No   No   No	2. 3. 4. 5. 6. 7. 8. 9. 10.	Wages or Salary (include W-2s for all jobs worked during the year) Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account State tax refund (may be taxable if you itemized last year) Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2 Alimony income Sale of Stock, Bonds or Real Estate Disability income Pensions, Annuities, and/or IRA distributions Unemployment (1099-G) Social Security or Railroad Retirement Benefits (1099-SSA or RRB) Other Income: Identify							
Part IV.	Expen	ses	- Did you (or your spouse) make or have:							
Volunte	er Prepa	2. 3. 4. 5. 6. 7. 8. 9.	Educational expenses for you, your spouse and/or dependents Un-reimbursed medical expenses Home mortgage payments (interest and taxes – see Form 1098)							
Voluntee	r Resourd he Intake/	e Gu	view Sheet with any changes identified during your interview. Confirm all information with							
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Sessor or	No No No No No No No No	1. 2. 3. 4. 5. 6. 7. view,	Did any of these dependents file a joint return for this tax year?  Can anyone else claim any of these dependents on their income tax return?  Did any dependent on the return provide more than 50% of their own support?  Were any of these dependents permanently and totally disabled last year?  Did the taxpayer provide over half the support for each of these dependents?  Based on the interview, how many individuals qualify as dependents for this return?  Based on the interview, does the taxpayer qualify for EIC?  the filing status of the taxpayer is:   Single MFJ MFS* HOH QW  *If MFS, then spouse's name and SSN should be included on the tax return.							
☐ Yes	⊠ No	lf y	e an Economic Stimulus Payment last year? es, how much? N/A							
Catalog N	lumber 52	2121E	Page 2 Form <b>13614-C</b> (9-2008)							

### **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	OMB No. 1545-0008	Safe, accurate, FAST! Use	Visit the IRS website at www.irs.gov/efile.					
b Employer identification number 02-1XXXXXX	EIN)	1 W	ages, tips, other compensation \$7,311.68	2 Federal income tax withheld \$159.00					
c Employer's name, address, and Terell Steakhouse 500 3rd Street San Diego, CA 92109	ZIP code	5 M	\$7,311.68 \$106.00						
d Control number		<b>9</b> Ac	Ivance EIC payment	10 Dependent care benefits					
e Employee's first name and initia Ashley Madison 2715 Alms Street Your City, State and Zi	P Code	13 Statut emple	onqualified plans  ony Retirement Third-party sick pay sick pay  her	12a See instructions for box 12  12b  12c  12c  12d  12d					
15 State		17 State income tax \$64.00	18 Local wages, tips, etc.	19 Local income tax 20 Locality name					
Wage and Tax Statement Copy B—To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.									

	□ VOID □ CORRE	CTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
John Federal Bank P. O. Box 31914 Phoenix, AZ 85026		Interest income     \$ 21.22     Early withdrawal penalty	2008	Interest Income
		\$	Form <b>1099-INT</b>	
PAYER'S federal identification number 02-2XXXXXX	RECIPIENT'S identification number 021-XX-XXXX	3 Interest on U.S. Savings Bo	nds and Treas. obligati	Copy C
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	For Payer
Ashley Madison		\$	\$	For Privacy Act and Paperwork
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or	U.S. Reduction Act Notice, see the
2715 Alms Street		\$	possession	2008 General
City, state, and ZIP code Your City, State and ZIP C	Code	8 Tax-exempt interest	Specified private a bond interest	Instructions for Forms 1099, 1098, 5498,
Account number (see instructions)	2nd TIN not	\$	\$	and W-2G.
Form 1099-INT	•		Department of the T	reasury - 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.										
Ve	rifyin	g the	Return	Check each item only when you verify that the review step is complete.							
1.	Y	'es	No	A completed Intake/Interview Sheet was used to prepare this tax return.							
2.	Y	'es	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.							
3.		⁄es	No No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and habeen confirmed with the taxpayer.	ave						
4.		⁄es	No No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.							
5.		⁄es	No No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.							
6.		⁄es	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.							
7.		⁄es	No No	Any <b>Adjustments to Income</b> are correctly reported.							
8.		es/	No	The completed return reflects the correct <b>standard deduction</b> unless itemized deduction were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.	ctions						
9.		⁄es	No	The <b>non-refundable credits</b> have been correctly reported.							
10.		⁄es	No	All payments from <b>W-2s and F1099's</b> and estimated tax payments are correct.							
11.		⁄es	No	The <b>refundable credits</b> are correctly reported including the EIC determination based the information provided.	d on						
12.		es	No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpaye checking/saving account and routing information.	er's						
F	inishi	ing t	he Retui	rn Check the appropriate box once you have confirmed the steps have been	n taken.						
				rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signature and provide a their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached							
		Obtair	n taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099's to the return. signature and provide the signed return, a copy of the return, and the correct processinddress to the taxpayer.	ng						
		All tax	payer que	stions/issues about the completed return have been answered.							
Cata	alog Nu	mber	52121E	Page 4 Form <b>13614-C</b>	(9-2008)						

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:

- 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	n								
Your First Name		M.I.	Last Na	me			e of Birth		
Odessa		Р	Parks			(mm/ 12/26/1	964		
3. US Citizen or Resident Alien	4. Leg	gally B	lind	5. Totally and Perm	anently Disabl	ed 6. Occi	6. Occupation		
X Yes □ No		Yes	⊠ No	☐ Yes 🗵 No		Operate	Operator		
7. Spouse's First Name		M.I.	Last Na	me			8. Date of Birth (mm/dd/yyyy)		
9. US Citizen or Resident Alien	10. Le	gally E	Blind	11. Totally and Pern	nanently Disab	oled 12. Occ	upation		
☐ Yes ☐ No		Yes	☐ No	☐ Yes ☐ N	0				
13. Address 3001 Harris Street	•		Apt # Cit	y our City			Zip Code 'our ZIP Code		
14. Phone Number and e-mail add Phone: (281) 555-XXXX e-mail:	dress			15. Could you or you on the income ☐ Yes ☒ N	tax return of a		•		
b. If married, did you live with c. Is your spouse deceased? I	f yes, pr	ovide	the date o	of death.	(m	ım/dd/yyyy)	□ No		
Part II. Family and Depende				-	•				
Print the name of everyone who lived	in your h	ome ai	nd outside j	your home that you sup	ported during the	e year.	1		
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	7/27/1994	Son	12	Yes	Yes		
Kayla Johnson		0	1/21/1993	Daughter	12	Yes	Yes		
Elaine Purdue		07	7/04/1932	Parent	12	Yes	No		
		$\perp$							
		+							

#### 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	) — C	id you (or your spouse) receive:							
Yes		2. 3. 4. 5. 6. 7. 8. 9. 10.	Wages or Salary (include W-2s for all jobs worked during the year) Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account State tax refund (may be taxable if you itemized last year) Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2 Alimony income Sale of Stock, Bonds or Real Estate Disability income Pensions, Annuities, and/or IRA distributions Unemployment (1099-G) Social Security or Railroad Retirement Benefits (1099-SSA or RRB) Other Income: Identify							
Part IV.	Expen	ses	- Did you (or your spouse) make or have:							
<ul> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> </ul>	<ul> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> </ul>	2. 3. 4. 5. 6. 7.	Alimony payments (if yes, you must provide the name and SSN of the recipient)  Contributions to IRA or other retirement account  Educational expenses for you, your spouse and/or dependents  Un-reimbursed medical expenses  Home mortgage payments (interest and taxes – see Form 1098)  Charitable contributions  Child/dependent care expenses that allow you (and your spouse - if married) to work  Any estimated tax payments for this tax year  Was EIC previously disallowed? (if yes, you may not be eligible for EIC)							
Part '	V. Fo	or C	Completion by a Certified Volunteer							
Intake/Int Voluntee	terview Sl r Resourd ne Intake/	neet i e Gu	nstructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, de, while discussing the questions on this form. Remember to ask for all documentation. iew Sheet with any changes identified during your interview. Confirm all information with							
			Did any of these dependents file a joint return for this tax year?  Can anyone else claim any of these dependents on their income tax return?  Did any dependent on the return provide more than 50% of their own support?  Were any of these dependents permanently and totally disabled last year?  Did the taxpayer provide over half the support for each of these dependents?  Based on the interview, how many individuals qualify as dependents for this return?  Based on the interview, does the taxpayer qualify for EIC?  the filing status of the taxpayer is:   Single   MFJ   MFS*   HOH   QW  *If MFS, then spouse's name and SSN should be included on the tax return.							
Did the ta	axpayer re		an Economic Stimulus Payment last year? es, how much? \$1,200							
Catalog N	umber 52									

#### **Interview Notes – Parks**

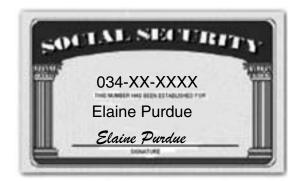
- Odessa has a daughter, Kayla Johnson, and a son, Lawrence Parks, who live with her full-time. Odessa is divorced. She paid all the household expenses and provided all of her children's support.
- Odessa's mother, Elaine Purdue, also lives with her full-time and Odessa provides over half of her support. 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.









а	Employee's social security number 031-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use	≁file		e IRS website v.irs.gov/efile.
b Employer identification number (EIN 03-1XXXXXX	1)		<b>1</b> Waq	ges, tips, other compensation \$40,612.00	2 Federa		ax withheld 51,435.70
c Employer's name, address, and ZIF	P code		<b>3</b> Soc	cial security wages \$40.612.00	4 Social	,	x withheld 2,518.00
Dytec Inc. 2526 Sony Shores Columbia. SC 29201				dicare wages and tips \$40,612.00		are tax wit	•
			<b>7</b> Soc	cial security tips	8 Alloca	ted tips	
d Control number			9 Adv	vance EIC payment	10 Deper	dent care	benefits
e Employee's first name and initial     Odessa Parks     3001 Harris Street     Your City, State and ZIP      f Employee's address and ZIP code  15 State Employer's state ID number		13 Statuto employs  14 Oth		12a See in 12b 12c 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
YS   34-5789123	\$40,612.00	17 State incom \$42	25.00	18 Local wages, tips, etc.	19 Local inco	ne tax	20 Locality name
Form W-2 Wage and 1 Statement Copy B—To Be Filed With Emplo This information is being furnished	yee's FEDERAL Tax Return.	200	) <b>8</b>	Department o	f the Treasury	—Internal I	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.										
Ve	rifying th	e Return	Check each item only when you verify that the review step	is complete.							
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this tax	eturn.							
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting doc	cuments.							
3.	Yes	No	The taxpayer(s) address and Date of Birth match the Intake/Interbeen confirmed with the taxpayer.	view Sheet and have							
4.	Yes	No No	Filing status was correctly determined and is notated on the Intake	e/Interview Sheet.							
5.	Yes	No No	Dependent information is correctly shown including names, SSNs.	/ITINs, and DOBs.							
6.	Yes	No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099	s is shown.							
7.	Yes	No No	Any <b>Adjustments to Income</b> are correctly reported.								
8.	Yes	No	The completed return reflects the correct <b>standard deduction</b> unle were used. If <b>itemized deductions</b> were used, the Schedule A has accurately based on supporting documents.								
9.	Yes	No No	The <b>non-refundable credits</b> have been correctly reported.								
10.	Yes	No	All payments from W-2s and F1099's and estimated tax payments	are correct.							
11.	Yes	No No	The <b>refundable credits</b> are correctly reported including the EIC de the information provided.	etermination based on							
12.	Yes	No No	If <b>direct deposit or debit</b> was elected, information on the return machecking/saving account and routing information.	atches the taxpayer's							
F	inishing	the Retu	rn Check the appropriate box once you have confirmed the	steps have been taken.							
			rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signa their files. Retain original signed Form 8879 with the Forms W-2's an								
	Obta	in taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099 signature and provide the signed return, a copy of the return, and the ddress to the taxpayer.								
	All ta	xpayer que	stions/issues about the completed return have been answered.								
Cata	alog Numbe	er 52121E	Page 4	Form <b>13614-C</b> (9-2008)							

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:

- 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	<u> </u>				7				
1. Your First Name		M.I.	Last Na			2 Date	of Rirth		
Mercie	C	Bates	ille	l (mm/	2. Date of Birth (mm/dd/yyyy) 01/21/1963				
3. US Citizen or Resident Alien	4. Leg			5. Totally and Perm	anently Disable				
	l `	•		•	arrormy Broads		•		
▼ Yes □ No			× No	☐ Yes ☒ No			Dental Assistant		
7. Spouse's First Name		M.I.	Last Na	me		(mm/	e of Birth dd/yyyy)		
Terell		N	Bate	44 Tetalli, and Dam		11/11/1			
9. US Citizen or Resident Alien	10. Le	gally E		11. Totally and Pern	•	led 12. Occ	cupation		
✓ Yes ☐ No		Yes	⊠ No	☐ Yes 🗵 N	0				
13. Address			Apt # Cit	•			Zip Code		
3300 Bowie Drive			Yo	our City			our ZIP Code		
14. Phone Number and e-mail add	dress			15. Could you or y	•		•		
Phone: (713 ) 555-XXXX				on the income  ☐ Yes 🗵 N		ny otner pers	on?		
e-mail:				Yes 🗷 N	NO				
b. If married, did you live with c. Is your spouse deceased? I	f yes, pr	ouse d ovide	uring any the date o	of death.	(m	ar? ⊠ Yes m/dd/yyyy)	owed 🔲 No		
Part II. Family and Depende	ent Info	orma	tion – Do	not include you or	your spouse.	ı			
Print the name of everyone who lived	in your ho	ome ar	nd outside y	our home that you sup	ported during the	e 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	2/06/1989	Daughter	12	Yes	Yes		
	ļ	Paper	work Red	luction Act Notice			I		

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	9 — C	Did you (or your spouse) receive:							
× Yes	☐ No		Wages or Salary (include W-2s for all jobs worked during the year)							
☐ Yes	⊠ No		Tip income							
× Yes	☐ No		Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account							
☐ Yes	⊠ No		State tax refund (may be taxable if you itemized last year)							
☐ Yes	⊠ No		Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2							
∐ Yes	⊠ No		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.	Expen	ses	- Did you (or your spouse) make or have:							
☐ Yes	⊠ No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)							
_ ☐ Yes	— ⊠ No	2.								
× Yes	☐ No		Educational expenses for you, your spouse and/or dependents							
☐ Yes	⊠ No		Un-reimbursed medical expenses							
☐ Yes	⊠ No		Home mortgage payments (interest and taxes – see Form 1098)							
☐ Yes	⊠ No		Charitable contributions							
☐ Yes	⊠ No	_								
☐ Yes	⊠ No		Child/dependent care expenses that allow you (and your spouse - if married) to work							
☐ Yes	× No		Any estimated tax payments for this tax year  Was EIC previously disallowed? (if yes, you may not be eligible for EIC)							
Part '	V. FC	or (	Completion by a Certified Volunteer							
Intake/Int Voluntee	terview Sl r Resourd ne Intake/	heet i e Gu	<b>Instructions</b> : You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012 uide, while discussing the questions on this form. <b>Remember to ask for all documentation.</b> view Sheet with any changes identified during your interview. Confirm all information with							
☐ Yes	☐ No	1.	Did any of these dependents file a joint return for this tax year?							
☐ Yes	☐ No	2.								
☐ Yes	☐ No	3.	Did any dependent on the return provide more than 50% of their own support?							
☐ Yes	☐ No	4.								
☐ Yes	□ No	5.								
		6.								
☐ Yes	□No		Based on the interview, now many individuals qualify as dependents for this return:							
Based or	the inter	view,	, the filing status of the taxpayer is: $\square$ Single $\square$ MFJ $\square$ MFS* $\square$ HOH $\square$ QW *If MFS, then spouse's name and SSN should be included on the tax	return.						
Did the ta	axpayer re	eceive	e an Economic Stimulus Payment last year?							
× Yes	☐ No		ves, how much? \$900							
Catalog N	lumber 52	2121E	Page 2 Form <b>13614-C</b> (9-	2008)						

#### **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 Emp	loyee's social security number 041-XX-XXXX	OMB No. 154	15-0008	Safe, accurate, FAST! Use		he IRS website w.irs.gov/efile.	
b Employer identification number (EIN) 04-1XXXXXX			1 Wages, tips, other compensation \$36,240.67		2 Federal income tax withheld \$6,933.87		
c Employer's name, address, and ZIP code  MEGA Dental			<b>3</b> So	cial security wages \$36,240.67	4 Social security tax withheld \$2,246.92		
3205 Kyle Ct			5 Medicare wages and tips \$36,240.67		6 Medicare tax withheld \$525.00		
Tampa, FL 33602				cial security tips	8 Allocated tips		
d Control number			<b>9</b> Ad	Advance EIC payment 10 Dependent care ben			
e Employee's first name and initial Last name Suff.  Mercie Bates 3300 Bowie Drive Your City, State and Zip Code			11 Nonqualified plans  13 Statutory Retirement plan Sick pay  14 Other		12a See instructions for box 12		
S State Employer's state ID number YS   76-887684	16 State wages, tips, etc. \$36,240.67	17 State incom \$1,0	ne tax 87.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality nan	
Wage and Tax Statement Copy B—To Be Filed With Employee's		200	<b>3</b>	Department o	f the Treasury—Internal	Revenue Servic	

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

DAVED'S name street address situ		RECTED . Payer's RTN (optional)	OMB No. 1545-0112		
PAYER'S name, street address, city, state, ZIP code, and telephone no.  Archie Sterling Bank P. O. Box 27865 Hartford, CT 06101		. Fayers KTN (optional)	OWID NO. 1949-0112		
		1 Interest income \$ 683.45	2008	Interest Income	
		2 Early withdrawal penalt	ry		
		\$	Form <b>1099-INT</b>		
PAYER'S federal identification number 04-3XXXXXX	RECIPIENT'S identification num 041-XX-XXXX	3 Interest on U.S. Saving	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name		4 Federal income tax with	hheld 5 Investment expenses	For Payer	
Mercie Bates		\$	\$	For Privacy Act and Paperwork	
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or possession	U.S. Reduction Act Notice, see the	
3300 Bowie Drive		\$	, , , , , , , , , , , , , , , , , , , ,	2008 General	
City, state, and ZIP code Your City, State and ZIP Code		8 Tax-exempt interest	Specified private action bond interest	Instructions for Forms 1099, 1098, 5498,	
Account number (see instructions)	2nd TIN	not.		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.								
Ve	rifying th	ne Return	Check each item only when you verify that the review step is complete.					
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this tax return.					
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.					
3.	Yes	No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.					
4.	Yes	No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.					
5.	Yes	No	<b>Dependent information</b> is correctly shown including names, SSNs/ITINs, and DOBs.					
6.	Yes	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.					
7.	Yes	No No	Any <b>Adjustments to Income</b> are correctly reported.					
8.	Yes	No	The completed return reflects the correct <b>standard deduction</b> unless itemized deductions were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.					
9.	Yes	No No	The non-refundable credits have been correctly reported.					
10.	Yes	No	All payments from <b>W-2s and F1099's</b> and estimated tax payments are correct.					
11.	Yes	No	The <b>refundable credits</b> are correctly reported including the EIC determination based on the information provided.					
12.	Yes	No No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpayer's checking/saving account and routing information.					
F	inishing	the Retu	n Check the appropriate box once you have confirmed the steps have been take	n.				
<b>E-File:</b> Verify correct <b>DCN and SIDN</b> 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.							
Cata	alog Numbe	er 52121E	Page 4 Form <b>13614-C</b> (9-20	08)				

Department of the Treasury - Internal Revenue Service Form 13614-C OMB # 1545-1964 (September 2008) Intake/Interview & Quality Review Sheet You (and Spouse) will need: Proof of Identity Amounts of any other income Child care provider's identification number Social Security Card or Individual Tax Identification Number (ITIN) letter for all Amounts/dates of estimated or other tax individuals to be listed on the return payments made, etc. Bank documents showing routing and account • Copies of ALL W-2, 1098, 1099 forms numbers if requesting direct deposit/debit Part I: Taxpayer Information 1. Your First Name M.I. Last Name 2. Date of Birth (mm/dd/yyyy) 12/30/1971 D Creighton Clark 3. US Citizen or Resident Alien 4. Legally Blind 5. Totally and Permanently Disabled 6. Occupation Yes ✓ No ☐ Yes 
☒ No Supervisor 7. Spouse's First Name 8. Date of Birth M.I. Last Name (mm/dd/yyyy) 12/14/1973 S Stephens 11. Totally and Permanently Disabled 9. US Citizen or Resident Alien 10. Legally Blind 12. Occupation ✓ Yes П No ☐ Yes 🖾 No ☐ Yes ☒ No Office Assistant 13. Address Apt # City State | Zip Code Your City 3707 Paine Avenue YS Your ZIP Code 14. Phone Number and e-mail address 15. Could you or your spouse be claimed as a dependent Phone: (281 ) 555-XXXX on the income tax return of any other person? ☐ Yes 区 No e-mail: 16. On December 31 st ☐ Divorced ☐ Widowed a. Were you: 
Single ■ Legally Married Separated 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. Date of Birth Relationship to you Number of US Citizen, Is the dependent (first, last) mm/dd/yyyy (son, daughter, etc.) months person lived with you Resident of US. a full time Canada or Mexico student? last year (yes or no) (yes or no) (a) (c) (d) (e) (f) Sinclair Clark 10/01/1995 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.

			COMMON INCOME AND EXPENSES
Part III.	Income	e – C	Did you (or your spouse) receive:
× Yes	□ No		Wages or Salary (include W-2s for all jobs worked during the year)
∐ Yes	⊠ No	_	Tip income
ĭ Yes	☐ No	3.	
☐ Yes	⊠ No	4.	, , ,
∐ 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.	Expen	ses	- Did you (or your spouse) make or have:
☐ Yes	⊠ No	1.	Alimony payments (if yes, you must provide the name and SSN of the recipient)
▼ Yes	☐ No		Contributions to IRA or other retirement account
☐ Yes	× No	3.	Educational expenses for you, your spouse and/or dependents
☐ Yes	⊠ No		Un-reimbursed medical expenses
☐ Yes	⊠ No		Home mortgage payments (interest and taxes – see Form 1098)
Yes	× No		Charitable contributions
Yes	⊠ No		Child/dependent care expenses that allow you (and your spouse - if married) to work
☐ Yes	— ⊠ No		Any estimated tax payments for this tax year
☐ Yes	⊠ No		Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part '	V. Fo	or (	Completion by a Certified Volunteer
Volunte Intake/In Voluntee	er Prepa terview Si r Resourc ne Intake/	arer I heet i	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, side, while discussing the questions on this form. Remember to ask for all documentation. View Sheet with any changes identified during your interview. Confirm all information with
☐ 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 or	the inter	view,	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 ta	axpayer re	eceive	e an Economic Stimulus Payment last year?
	☐ No		es, how much? \$1,500
Catalog N			

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#### 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	OMB No. 1545-0008	Safe, accurate, FAST! Use	Visit the IRS websi at www.irs.gov/efile		
b Employer identification number (E 05-1XXXXXX	EIN)	1 W	ages, tips, other compensation \$32,810.49	2 Federal income tax withheld \$4,812.52		
c Employer's name, address, and a	ZIP code	<b>3</b> S	ocial security wages \$34,040.49	4 Social security tax withheld \$2,110.00		
P. O. Box 7109		5 M	ledicare wages and tips \$34,040.49	6 Medicare tax withheld \$494.00		
St. Louis, MO 63155		7 S	ocial security tips	8 Allocated tips		
d Control number		9 A	dvance EIC payment	10 Dependent care benefits		
e Employee's first name and initial Creighton D. Clark 3707 Paine Avenue Your City, State and ZII		Suff. 11 N  13 State emplo	x	12a See instructions for box 12		
15 State Employer's state ID numb 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 r		
Form W-2 Wage and Statemen: Copy B—To Be Filed With Emp This information is being furnishe	t	5009	Department of	of the Treasury—Internal Revenue Ser		

Basic 35

a a	Employee's social security number 052-XX-XXXX	OMB No. 1545-00	Safe, accurate, FAST! Use	Visit the IRS website at www.irs.gov/efile.		
<b>b</b> Employer identification number (El 05-2XXXXXX	N)	1	Wages, tips, other compensation \$26,189.53			
c Employer's name, address, and Zi William Associates 15267 Gower Road Little Rock, AR 72201	P code	5	3 Social security wages \$26,189.53 4 Social security tax with \$1,624 5 Medicare wages and tips \$26,189.53 \$380			
d Control number			7 Social security tips 8 Allocated tips 9 Advance EIC payment 10 Dependent care ber			
e Employee's first name and initial Victoria Clark 3707 Paine Avenue Your City, State and ZIP	Last name	13 S	11 Nonqualified plans  13 Statutory Retirement plan   12a See instructions for box  13 Statutory plan   X   12b   2a   2a   2a   2a   2a   2a   2a			
f Employee's address and ZIP code 15 State Employer's state ID number YS   77-877684		17 State income tax \$526.0	18 Local wages, tips, etc.	19 Local income tax 20 Locality nam		
Wage and Statement Copy B—To Be Filed With Emploration is being furnished	oyee's FEDERAL Tax Return.	5009	Department	of the Treasury—Internal Revenue Service		

		CTED (if checked)		
PAYER'S name, street address, city	y, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
Lee United Bank 10122 Thompson Road		\$ 237.00  1b Qualified dividends	2008	Dividends and Distributions
Portland, OR 97208		<b> </b>	Form 1099-DIV	
		2a Total capital gain distr.	2b Unrecap. Sec. 12	Copy B
		\$	\$	For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number			
05-3XXXXXX	052-XX-XXXX			
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%	6) gain This is important
Minterio Olemb		\$	\$	tax information
Victoria Clark		3 Nondividend distributions	4 Federal income tax \$ 24.00	withheld and is being furnished to the
Street address (including apt. no.)		\$	5 Investment expens	Internal Payonua
3707 Paine Avenue				are required to
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. p	file a return, a negligence
Your City, State and ZIP	Code	\$		penalty or other
Account number (see instructions)		Cash liquidation distributions	Noncash liquidation distributions	sanction may be imposed on you if this income is
		\$	<b> </b>	taxable and the
				IRS determines that it has not been reported.
Form <b>1099-DIV</b>	(keep for your recor	ds)	Department of the Tr	easury - Internal Revenue Service

	□ VOID □ CORRE	CTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
Lamar Bank 5501 South Avenue Baltimore, MD 21233		1 Interest income \$ 217.00 2 Early withdrawal penalty	2008	Interest Income
		\$	Form <b>1099-INT</b>	
PAYER'S federal identification number 05-4XXXXXX	RECIPIENT'S identification number 051-XX-XXXX	3 Interest on U.S. Savings Box	Copy C	
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	For Payer
Creighton D. Clark		\$	\$	For Privacy Act and Paperwork
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or	U.S. Reduction Act Notice, see the
3707 Paine Avenue		\$	possession	2008 General
City, state, and ZIP code Your City, State and ZIP C	ode	8 Tax-exempt interest	Specified private as bond interest	Instructions for Forms 1099, 1098, 5498,
Account number (see instructions)	2nd TIN not.	\$	\$	and W-2G.
Form <b>1099-INT</b>			Department of the Ti	reasury - Internal Revenue Service

Basic 37

# **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.

		Qua	lity Revie	ews complete the Quality Process and help ensure an accurate return.	
Ve	rifyin	g the	Return	Check each item only when you verify that the review step is complete.	
1.	Y	'es	No	A completed Intake/Interview Sheet was used to prepare this tax return.	
2.	Y	'es	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.	
3.		⁄es	No No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and habeen confirmed with the taxpayer.	ave
4.		⁄es	No No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.	
5.		⁄es	No No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.	
6.		⁄es	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.	
7.		⁄es	No No	Any <b>Adjustments to Income</b> are correctly reported.	
8.		es/	No	The completed return reflects the correct <b>standard deduction</b> unless itemized deduction were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.	ctions
9.		⁄es	No	The <b>non-refundable credits</b> have been correctly reported.	
10.		⁄es	No	All payments from <b>W-2s and F1099's</b> and estimated tax payments are correct.	
11.		⁄es	No	The <b>refundable credits</b> are correctly reported including the EIC determination based the information provided.	d on
12.		es	No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpaye checking/saving account and routing information.	er's
F	inishi	ing t	he Retui	rn Check the appropriate box once you have confirmed the steps have been	n taken.
				rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signature and provide a their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached	
		Obtair	n taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099's to the return. signature and provide the signed return, a copy of the return, and the correct processinddress to the taxpayer.	ng
		All tax	payer que	stions/issues about the completed return have been answered.	
Cata	alog Nu	mber	52121E	Page 4 Form <b>13614-C</b>	(9-2008)

# **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	→fi		he IRS website ww.irs.gov/efile.
<b>b</b> Employer identification number 02-3XXXXXX		1 Wag	ges, tips, other compensation \$570.00	<b>2</b> Fe	ederal income	tax withheld \$65.00	
c Employer's name, address, and Connor Cafe 560 Cornell Street Houston, TX 77013		5 Med	cocial security wages \$570.00 \$35.00 edicare wages and tips \$570.00 \$8.00 cocial security tips 8 Allocated tips \$40.00				
d Control number			9 Adv	rance EIC payment	<b>10</b> De	ependent care	e benefits
e Employee's first name and initia Ashley Madison 2510 Morris Jace Hall Your City, State and Z	1	11 Nonqualified plans  13 Statutory Plan Third-party sick pay  14 Other			12a See instructions for box 12    12b		
15 State Employer's state ID nun YS   76-245433	nber 16 State wages, tips, etc. \$570.00	17 State income	tax	18 Local wages, tips, etc.	19 Local	income tax	20 Locality name
		500	8	Department of	f the Treas	sury—Internal	Revenue Service

Basic 39

_	
STU	DENT NOTES
310	
1	

# **Intermediate Comprehensive Problem**

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

Form <b>13614-C</b> (September 2008)	Intake	•		y – Internal Revenue Ser Quality Revie		ОМВ	# 1545-1964		
You (and Spous	se) will need	d:							
Proof of Identity				Amounts o	f any other inco	ome			
<ul> <li>Social Security C Identification Nur individuals to be</li> </ul>	nber (ITIN) lett	er for all		<ul> <li>Child care</li> </ul>	provider's iden ates of estimat	tification nun			
Copies of ALL W					ments showing requesting dire				
Part I: Taxpayer			1						
Your First Name	)	M.I		me		2. Date (mm/ 11/12/1	e of Birth dd/yyyy)		
Thomas	:-I Al:	A	Yale	F. Totally and Darm	ananthy Diaghl				
3. US Citizen or Re		4. Legally		5. Totally and Perm	ianenily Disabl	ed 6. Occ	ирашоп		
× Yes □ No		☐ Yes		☐ Yes ☒ No		Retired			
7. Spouse's First N	lame	M.I		me			e of Birth dd/yyyy)		
Gale		S	Yale	44 Tatallis and Dam		03/27/1	957		
9. US Citizen or Re		10. Legal	-	11. Totally and Perr	-	led 12. Occ	cupation		
× Yes □ N	10	☐ Ye	es 🗵 No	☐ Yes 🗵 N	0	Teache	er		
13. Address			Apt # Cit	•		State Zip Code			
3421 Hartford Stree 14. Phone Number		duana	Yc	our City			our ZIP Code		
Phone: (336)		ress		15. Could you or y on the income			-		
e-mail:	333-XXXX			Yes ⊠ No					
16. On December 3	24 St								
a. Were you:	_	∠ Legally	Married	☐ Separated	☐ Divorced	☐ Wid	owed		
	_	• •		part of the last six m		_			
	-	-		of death.	=				
Part II. Family ar									
	-								
	•	n your nome	·	your home that you sup	· · ·	-	La tha dan and ast		
	Name rst, 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)		
Melis	ssa Yale		05/07/1997	Daughter	12	Yes	Yes		
Doug	las Yale		01/14/1989	Son	12	Yes	Yes		
Hattie Stephens			09/05/1930	Mother	12	Yes	No		
The Paperwork Reduction Act Also, if you have any commen Service, Tax Products Coordir	ts regarding the time	S display an OM estimates asso	B control number ciated with this st	udy or suggestion on making t	his process simpler, p				
Catalog Number 5212	21E					Form <b>136</b>	<b>14-C</b> (9-2008)		
•		ept Part	V. A Certif	ied Volunteer will	confirm the		, ,		

			COMMON INCOME AND EXPENSES
Part III.	Income	) — C	Did you (or your spouse) receive:
	No	2. 3. 4. 5. 6. 7. 8. 9. 10.	
Part IV.	Expens	ses	- Did you (or your spouse) make or have:
X Yes X Yes X Yes X Yes X Yes X Yes X Yes X Yes X Yes X Yes X Yes X Yes	No   No   No   No   No   No   No   Xo   Xo	2. 3. 4. 5. 6. 7.	Educational expenses for you, your spouse and/or dependents Un-reimbursed medical expenses Home mortgage payments (interest and taxes – see Form 1098)
Volunte Intake/In Voluntee	eer Prepa terview Sh r Resourc he Intake/	arer neet i	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, while discussing the questions on this form. Remember to ask for all documentation. Wiew Sheet with any changes identified during your interview. Confirm all information with
Did the ta	axpayer re	eceive	Can anyone else claim any of these dependents on their income tax return?  Did any dependent on the return provide more than 50% of their own support?  Were any of these dependents permanently and totally disabled last year?  Did the taxpayer provide over half the support for each of these dependents?  Based on the interview, how many individuals qualify as dependents for this return?  Based on the interview, does the taxpayer qualify for EIC?  the filing status of the taxpayer is:   Single   MFJ   MFS*  HOH  QW  *If MFS, then spouse's name and SSN should be included on the tax return.
☐ Yes Catalog N	☐ No lumber 52		es, how much? \$900  Page 2 Form <b>13614-C</b> (9-2008)

#### Interview Notes - Yale

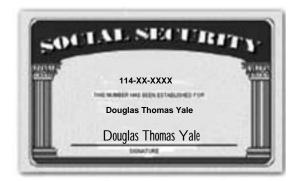
- Both Thomas and Gale wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Neither can be claimed as someone else's dependent.
- Gale is a teacher. She also works part-time as a waitress.
- · Thomas is a retired police officer and is currently self-employed 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 Gale Yale 3421 Hartford S Your City, State				3298
PAY TO THE ORDER OF			s	DOLLARS
HOLLINS NATI New York, NY 1				DOLLARS
: 322070239	:0020204523456			

# Line 7—Wages

	e's social security number 12-XX-XXXX	OMB No. 154	15-0008	Safe, accurate, FAST! Use	IRS E	≁file		ne IRS website w.irs.gov/efile.		
b Employer identification number (EIN) 11-1XXXXXX	1 Waq	ges, tips, other comp \$21,5		2 Feder		tax withheld \$1,586.77				
c Employer's name, address, and ZIP code Hillsdale School District	3 Soc	cial security wages \$22,70		4 Social		ax withheld 51,407.10				
1000 W Joplin St SW Wilmington, DE 19850			5 Me	dicare wages and \$22,70		6 Medic	are tax wit	thheld \$328.78		
Willington, BE 10000				cial security tips		8 Alloca				
d Control number			9 Adv	ance EIC paymen	t	10 Deper		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  13 Statutory Referencet Third-party aick pay (alc) plan (alc) pay (alc) plan			12a See instructions for box 12			
State   Employer's state ID number   YS   11-1123456	16 State wages, tips, etc. \$21,500.00	17 State incom \$7	ne tax 18.81	18 Local wages, ti	os, etc.	19 Local inco	me tax	20 Locality nam		
wage and Tax Statement Copy B—To Be Filed With Employee's FE	DEDAL Tou Behave	200	38	Dep	artment of	the Treasury	—Internal	Revenue Servio		

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> 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. 154	45-0008	Safe, accurate, FAST! Use		the IRS website /w.irs.gov/efile.	
b Employer identification number 11-2XXXXXX	r (EIN)		1 Wa	ges, tips, other compensation \$3,325.33	2 Federal income tax withheld \$456.59		
c Employer's name, address, an			<b>3</b> So	cial security wages \$2.125.00	4 Social security	tax withheld \$205.68	
Chaffey Family Foods	S	5 Me	dicare wages and tips \$3,325.33	6 Medicare tax withheld \$47.77			
Assaria, KS 67416			7 So	cial security tips \$1,200.00	8 Allocated tips		
d Control number			9 Ad	vance 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				nqualified plans  yy Retirement Third-party ee Dain Sich pay  Carry  Therd-party ee Patierment Sich pay  Therd-party ee Patierment Third-party ee Patierment Third-party ee Patierment Third-party ee Patierment Third-party	12a See instructions 12b 12b 12c 12c 12c 12c 12c 12c 12c 12c 12c 12c		
15 State Employer's state ID nu YS   11-2123456	16 State wages, tips, etc. \$3,325.33	17 State incon \$2	ne tax 57.16	18 Local wages, tips, etc.	19 Local income tax	20 Locality nar	
Wage are Statemen Bopy B—To Be Filed With Er	200	38	Department of	of the Treasury—Internal	Revenue Servi		

**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

		RECTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	]
Vincennes Federal 15321 Tyler Street		1 Interest income \$ 268.45	2008	Interest Income
Hartford, CT 06101		2 Early withdrawal penalty		
		\$ 45.30	Form <b>1099-INT</b>	
PAYER'S federal identification number 11-3XXXXXX	RECIPIENT'S identification numb	3 Interest on U.S. Savings Bo	nds and Treas. obligati	Copy C
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expense	For Payer
Thomas Yale		\$ 50.25	\$	For Privacy Act and Paperwork
Street address (including apt. no.) 3421 Hartford St		6 Foreign tax paid	7 Foreign country or possession	U.S. Reduction Act Notice, see the 2008 General
City, state, and ZIP code Your City, State and ZIP C	code	8 Tax-exempt interest	Specified private a bond interest	Instructions for Forms 1099,
Account number (see instructions)	2nd TIN r	iot. \$	\$	1098, 5498, and W-2G.
-orm 1099-INT		1 4		reasury - Internal Revenue Service
PAYER'S name, street address, city, Mercer National Bank 1412 Hastings Hwy Buffalo, NY 14240		Payer's RTN (optional)  1 Interest income \$ 156.22 2 Early withdrawal penalty	OMB No. 1545-0112	Interest Income
		\$	Form <b>1099-INT</b>	
PAYER'S federal identification number 11-4XXXXXX	RECIPIENT'S identification numb	gr 3 Interest on U.S. Savings Bo	nds and Treas. obligati	Copy C For Payer
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expense	s Tol Payer
Thomas and Gale Yale		\$	\$	For Privacy Act and Paperwork
Street address (including apt. no.) 3421 Hartford St		6 Foreign tax paid \$	7 Foreign country or possession	U.S. Reduction Act Notice, see the 2008 General
City, state, and ZIP code Your City, State and ZIP C	code	8 Tax-exempt interest	Specified private a bond interest	ctivity Instructions for Forms 1099,
Account number (see instructions)	2nd TIN r	ot. \$	\$	1098, 5498, and W-2G.
form 1099-INT				reasury - Internal Revenue Service

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

# Line 9—Dividends

PAYER'S name, street address, city, state, ZIP code, and telephone no.  Menlo Global Inc 368 Claflin St Bangor, ME 04401		1a Total ordinary dividends  \$ 155.55  1b Qualified dividends	OMB No. 1545-0110 2008	Dividends and Distributions		
		\$ 155.55  2a Total capital gain distr.	Form <b>1099-DIV 2b</b> Unrecap. Sec. 12	250 gain Copy B		
	I projekted to the ti	\$	\$	For Recipient		
PAYER'S federal identification number	RECIPIENT'S identification number					
11-5XXXXXX	111-XX-XXXX					
RECIPIENT'S name	1	2c Section 1202 gain	2d Collectibles (289	%) gain This is important		
Thomas Yale		\$ 3 Nondividend distributions	\$ 4 Federal income tax	tax information		
Street address (including apt. no.)		\$	5 Investment expen	ses Internal Revenue		
3421 Hartford Street			\$	Service. If you are required to file a return, a		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. p	negligence penalty or other		
Your City, State and ZIP	Code	\$		sanction may be		
Account number (see instructions)		8 Cash liquidation distributions	9 Noncash liquidations	if this income is		
		\$	\$	taxable and the		
				that it has not been reported.		

PAYER'S name, street address, cit	y, state, ZIP code, and telephone no.	CTED (if checked)  1a Total ordinary dividends	OMB No. 1545-0110		
Duquesne Industries Inc 23 Franklin Drive Pittsburgh, PA 15219		\$ 456.26  1b Qualified dividends		Dividends and Distributions	
Fillsburgh, FA 13219		\$	Form 1099-DIV	•	
		2a Total capital gain distr.	2b Unrecap. Sec. 125	Copy B	
		\$	\$	For Recipient	
PAYER'S federal identification number	RECIPIENT'S identification number				
11-6XXXXXX	112-XX-XXXX				
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%)	gain This is important	
		\$	\$	This is important tax information	
Gale S. Yale		3 Nondividend distributions \$	4 Federal income tax w \$ 75.00	furnished to the	
Street address (including apt. no.)			5 Investment expense	Internal Revenue Service. If you	
3421 Hartford Street			\$	are required to file a return, a	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. pos		
Your City, State and ZIP	Code	\$		penalty or other sanction may be	
Account number (see instructions)		8 Cash liquidation distributions	Noncash liquidation distributions	imposed on you if this income is	
		\$	\$	taxable and the IRS determines	
				that it has not been reported.	

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, ci	ty, state, ZIP code, and telephone no.	1	Rents	ON	MB No. 1545-0115		
Lafayette Tutor Services					2008	I	Miscellaneou
8350 Bluefield Way, Sui	te 240	2	Royalties		Z000		Incom
Concord, NH 03301		\$		Fo	rm 1099-MISC		
		3	Other income	4	Federal income tax v	withheld	
		\$		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care	payments	Сору
11-7XXXXXX	111-XX-XXXX	\$		\$			To be file
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments i dividends or interest	n lieu of	recipient state incom tax retur
Thomas Yale	Thomas Yale		2,125.00	\$			whe require
Street address (including apt. no.)		9	Payer made direct sales of \$5,000 or more of consume	10	Crop insurance pr	roceeds	
3421 Hartford Street			products to a buyer (recipient) for resale	ll			
City, state, and ZIP code		11		12			
Your City, State and ZIF	<sup>9</sup> Code						
Account number (see instructions)		13	Excess golden parachute payments	14	Gross proceeds p an attorney	aid to	
		\$		\$			
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's stat	e no.	18 State income
\$	\$	\$					<b>\$</b>   <b>\$</b>

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

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

\$\_\_\_\_ (2008)

#### Line 15—IRA Distributions

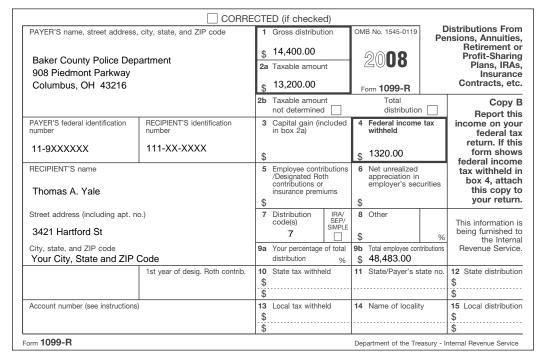
Gale received the following early distribution from her IRA to make major home repairs.

PAYER'S name, street address, city, state, and ZIP code  Hastings Investments 45 Rockhurst Way Providence, RI 02904		\$	10,000.00 Taxable amount 10,000.00			B No. 1545-0119 2008 orm 1099-B		Distributions From nsions, Annuitie Retirement of Profit-Sharin Plans, IRA Insuranc Contracts, et	
		2b	Taxable amou			Total distribution	י 🗆	Copy Report th	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	ne tax income on federa		
11-8XXXXXX	\$			\$	1,000.00		return. If th form show federal incom		
RECIPIENT'S name			Employee contr /Designated Ro contributions or insurance prem	th r	6	Net unrealized appreciation in employer's sec		tax withheld box 4, attac this copy t	
		\$	Distribution		\$			your retur	
Street address (including apt. no 3421 Hartford St.	Street address (including apt. no.) 3421 Hartford St.			IRA/ SEP/ SIMPLE	\$	Other	%	This information being furnished the Intern	
City, state, and ZIP code Your City, State and ZIP (	City, state, and ZIP code Your City, State and ZIP Code				9b Total employee contributions		tributions	1 1110 111101110	
	1st year of desig. Roth contrib.	10 \$	State tax withhouse	eld	11	State/Payer's s	tate no.	12 State distribution \$	
Account number (see instructions)		13 \$	\$		14 Name of locality		У	15 Local distributio	

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.



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.								
2008 • PART OF	YOUR SOCIAL SECURITY B	BENEFITS S	SHOWN IN BOX 5 MAY BE TAXABLE INCOME.					
<b>2000</b> • SEE THE	REVERSE FOR MORE INFO	RMATION.						
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	A in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$10,800.00					
DESCRIPTION OF A	AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4					
Paid by check or dire	ect deposit:							
\$9,493.00								
Medicare Part B prem	iums deducted from							
your benefits: \$	1,156.80							
		Box 6. Vo	luntary Federal Income Tax Withholding					
Medicare Prescription	n Drug premiums							
(Part D) deducted from	om your benefits:	Box 7. Ad	dress					
\$185.00		3421	Hartford Street					
		Your	City, State and ZIP Code					
Total Additions: \$10	,800.00							
Benefits for 2008: \$	10,800.00							
		Box 8. Cla	aim Number (Use this number if you need to contact SSA.)					
Draft as of June 13	3, 2008 - Subject t	o Char	nge					
Form <b>SSA-1099-SM</b> (1-2008)	DO NOT RETURN	THIS FOR	M TO SSA OR IRS					

Refund Monitor - Refund (Balance Due): \$102 (2007)

\$\_\_\_(2008)

# Line 21—Other Income

PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
Bluffton Casino	\$750.00	\$75.00	2008
Bidition Casillo	3 Type of wager	4 Date won	<u>~</u> @UU
1921 Cornell Ct.	Poker	05   15   2008	Form W-2G
	5 Transaction	6 Race	Certain
Detroit, MI 48233			Gambling
	7 Winnings from identical wagers	8 Cashier	
Payer ID: 11-0XXXXXX 213-555-XXXX			Winnings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is
Gale Yale	112-XX-XXXX		being furnished to
	11 First I.D.	12 Second I.D.	the Internal
3421 Hartford Street			Revenue Service.
	13 State/Payer's state identification no.	14 State income tax withheld	Copy B
Your City, State and ZIP Code			Report this income on your
Under penalties of perjury, I declare that, to the best of my knowledge and beli correctly identify me as the recipient of this payment and any payments from ide			federal tax return. If this form shows federal income tax withheld in box 2, attach
Signature ► Gale Yale	<b>-</b>	ate ► 5/15/2008	this copy to your return.

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<sup>®</sup>, 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)

	☐ CORRE			
FILER'S name, street address, city, Ashland University 319 Kendall Circle	state, ZIP code, and telephone number	Payments received for qualified tuition and related expenses     7,500.00	OMB No. 1545-1574	Tuition
Memphis, TN 38101 212-555-XXXX		Amounts billed for qualified tuition and related expenses	Form 1098-T	Statement
FILER'S federal identification no.	STUDENT'S social security number 114-XX-XXXX	3 If this box is checked, your has changed its reporting m		Copy B
STUDENT'S name  Douglas Yale		4 Adjustments made for a prior year	5 Scholarships or grants	This is important
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	
City, state, and ZIP code Your city, state and ZIP	code	academic period beginning January March 2009 ▶		Internal Revenue Service.
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refu	und
orm 1098-T	(keep for your records)		Department of the Treasu	ury - Internal Revenue Service

#### Line 51—Child Tax Credit

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

## Line 57—Self-Employment Tax, Schedule SE

TaxWise<sup>®</sup> 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.

Ve	rifyir	ng th	e Return	Check each item only when you verify that the review step is complete.
1.		Yes	No	A completed Intake/Interview Sheet was used to prepare this tax return.
2.		Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.
3.		Yes	No No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.
4.		Yes	No No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.
5.		Yes	No No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.
6.		Yes	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
7.		Yes	No No	Any <b>Adjustments to Income</b> are correctly reported.
8.		Yes	No	The completed return reflects the correct <b>standard deduction</b> unless itemized deductions were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.
9.		Yes	No No	The non-refundable credits have been correctly reported.
10.		Yes	No No	All payments from W-2s and F1099's and estimated tax payments are correct.
11.		Yes	No No	The <b>refundable credits</b> are correctly reported including the EIC determination based on the information provided.
12.		Yes	No No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpayer's checking/saving account and routing information.
F	inish	ning	the Retu	rn Check the appropriate box once you have confirmed the steps have been taken.
				rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signature and provide a copy their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
		Obtai	in taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099's to the return. signature and provide the signed return, a copy of the return, and the correct processing ddress to the taxpayer.
		All ta	xpayer que	stions/issues about the completed return have been answered.
Cata	alog N	lumbe	r 52121E	Page 4 Form <b>13614-C</b> (9-2008)

# Intermediate Practice Exercises 5–8

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

Form <b>13614-C</b> (September 2008)	Intake			y – Internal Revenue Sei Quality Revie		(	омв	# 1545-1964
You (and Spous	e) will need	d:						
Proof of Identity				Amounts or	f any other inco	ome		
<ul> <li>Social Security C Identification Nur individuals to be</li> </ul>	nber (ITIN) lett	er for all			provider's ident lates of estimate made, etc.			
Copies of ALL W					ments showing requesting dire			
Part I: Taxpayer		1	1			- 10	<del></del>	(D: 4)
Your First Name	•	M.I		me			(mm/c	of Birth
Andre	aidont Alion	M	Wright	5. Totally and Perm	anontly Disable		20/19	970 Ipation
3. US Citizen or Re		4. Legally		-	-	eu   o.	Occu	ірацоп
× Yes □ No		∐ Yes		☐ Yes ☒ No	1			er Tech
7. Spouse's First N	lame	M.I	. Last Na	me				of Birth dd/yyyy)
9. US Citizen or Re	esident Alien	10. Legall	y Blind	11. Totally and Per	manently Disab	led 12.	Осс	upation
☐ Yes ☐ N	lo	☐ Ye	es 🗌 No	☐ Yes ☐ N	lo			
13. Address 516 Windgate Road			Apt # Ci	ty our City		Sta <sup>-</sup> YS		ip Code our ZIP Code
14. Phone Number Phone: (813): e-mail:  16. <b>On December</b> ; a. Were you:	555-XXXX 31 st	dress □	Married	15. Could you or you on the income	tax return of ar	ny other	perso	
b. If married, dic	you live with	your spouse	e during any	part of the last six m	onths of the ye		Yes	□ No
							, , ,	
Part II. Family ar	-			-				
		n your home		your home that you sup	<del>.                                      </del>			
	Name st, last)		Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citize Resident o Canada or N (yes or r	f US, Mexico	Is the dependent a full time student? (yes or no)
	(a)		(b)	(c)	(d)	(e)		(f)
Johr	Wright		10/02/1996	Son	12	Yes		Yes
The Paperwork Reduction Act Also, if you have any commen Service, Tax Products Coordir	is regarding the time ating Committee, SE	display an OM estimates asso	B control number ciated with this st	udy or suggestion on making	this process simpler, p	olease write	to the I	Internal Revenue
Catalog Number 5212  Please Complete		ept Part \	/. A Certif	ied Volunteer will	confirm the i			<b>4-C</b> (9-2008)   with you.

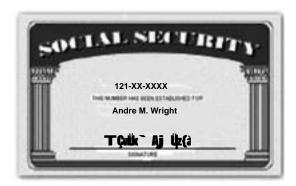
	COMMON INCOME AND EXPENSES								
Part III.	Income	e – C	oid you (or your spouse) receive:						
	No   No   No   No   No   No   No   No	1. 2. 3. 4. 5. 6. 7. 8. 9.	Wages or Salary (include W-2s for all jobs worked during the year) Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account State tax refund (may be taxable if you itemized last year) Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2 Alimony income Sale of Stock, Bonds or Real Estate Disability income Pensions, Annuities, and/or IRA distributions Unemployment (1099-G)						
☐ Yes			Social Security or Railroad Retirement Benefits (1099-SSA or RRB)  Other Income: Identify						
			Did you (or your spouse) make or have:						
		2. 3. 4. 5. 6. 7. 8. 9.	Alimony payments (if yes, you must provide the name and SSN of the recipient)  Contributions to IRA or other retirement account  Educational expenses for you, your spouse and/or dependents  Un-reimbursed medical expenses  Home mortgage payments (interest and taxes – see Form 1098)  Charitable contributions  Child/dependent care expenses that allow you (and your spouse - if married) to work  Any estimated tax payments for this tax year  Was EIC previously disallowed? (if yes, you may not be eligible for EIC)  Completion by a Certified Volunteer						
Intake/Int Voluntee	erview Si r Resourd ne Intake/	heet i ce Gu	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. Remember to ask for all documentation. View Sheet with any changes identified during your interview. Confirm all information with						
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?  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.									
_	xpayer re		e an Economic Stimulus Payment last year?						
☐ Yes Catalog N			es, how much? \$900  Page 2 Form <b>13614-C</b> (9-2008)						

# Interview Notes - Wright

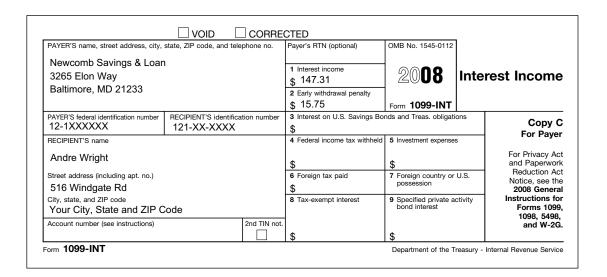
- Andre is a single dad and provides total support for his son, John.
- No one else can claim Andre or his son as a dependent.
- Andre elects to contribute to the Presidential Election Campaign Fund.
- Andre did not itemize deductions last year.
- Andre paid for John to attend before- and after-school 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.







	a Employee's social security number 121-XX-XXXX	OMB No. 1545	.0008	Safe, accurate, FAST! Use	1		ne IRS website w.irs.gov/efile.
<b>b</b> Employer identification number 12-2XXXXXX	EIN)		1 Wag	ges, tips, other compensation \$16,765.11	2	Federal income	tax withheld \$1,268.23
c Employer's name, address, and Dillard Technology 1134 Friendly Blvd NW Tampa, FL 33635			5 Med	sial security wages \$17,923.65 dicare wages and tips \$17,923.65 dial security tips	6	Social security t  Medicare tax wi  Allocated tips	\$1,111.27
d Control number			9 Adv	rance EIC payment	10	Dependent care	benefits
e Employee's first name and initial Andre Wright 516 Windgate Road Your City, State and Zi	1	1 Nor  3 Statutor employe  4 Oth	x	120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	b   c	for box 12 \$1,158.54	
15 State   Employer's state ID num YS   1-337-695		17 State income \$503		18 Local wages, tips, etc.	19 Lo	ocal income tax	20 Locality name
	d Tax  It  Dloyee's FEDERAL Tax Return.  ed to the Internal Revenue Service.	500	8	Department of	the T	Freasury—Internal	Revenue Service

аЕ	mployee's social security number 121-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use		ne IRS website w.irs.gov/efile.	
<b>b</b> Employer identification number (EIN) 12-3XXXXXX		1 Wa	ges, tips, other compensation \$12,465.56	2 Federal income	tax withheld \$1,219.00		
c Employer's name, address, and ZIP code  Reinhardt Technology				3 Social security wages 4 Social security tax withhe \$12,465.56 \$773			
74 Lawrence Avenue Saint Petersburg, FL 3370	2		<b>5</b> Me	dicare wages and tips \$12,465.56	6 Medicare tax wi	thheld \$181.10	
Saint Felersburg, FL 3370.	2		<b>7</b> Soc	cial security tips	8 Allocated tips		
d Control number 13876532		<b>9</b> Adv	vance EIC payment \$750.00	10 Dependent care	benefits \$750.00		
e Employee's first name and initial Last name Su				11 Nonqualified plans 12a See instructions for box			
Andre Wright 516 Windgate Road			13 Statutory Redirement Third-party employee plan sick pay 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				
Your City, State and ZIP C	ode		<b>14</b> Oth	ner	12c		
					12d		
f Employee's address and ZIP code	40 Obstances the sta	17 State incom		40	40 Least linearing to	00 1 114	
15 State Employer's state ID number YS 1-337	16 State wages, tips, etc. -695 \$12,465.56		75.89	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Form W-2 Wage and Ta	x	200	38	Department o	f the Treasury—Internal	Revenue Service	
Copy B—To Be Filed With Employe This information is being furnished to							

# **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	ew step is complete.
1. Yes No	A completed Intake/Interview Sheet was used to prepare	this tax return.
<b>2.</b> Yes No	Name(s) and SSNs/ITINs for taxpayer(s) match the support	orting documents.
3. Yes No	The taxpayer(s) address and Date of Birth match the International been confirmed with the taxpayer.	take/Interview Sheet and have
<b>4.</b> Yes No	Filing status was correctly determined and is notated on t	he Intake/Interview Sheet.
<b>5.</b> Yes No	Dependent information is correctly shown including name	es, SSNs/ITINs, and DOBs.
<b>6.</b> Yes No	All <b>income</b> indicated on the Intake/Interview Sheet and W-	-2s/1099s is shown.
<b>7.</b> Yes No	Any <b>Adjustments to Income</b> are correctly reported.	
8. Yes No	The completed return reflects the correct <b>standard deduc</b> were used. If <b>itemized deductions</b> were used, the Sched accurately based on supporting documents.	
9. Yes No	The non-refundable credits have been correctly reported	
<b>10.</b> Yes No	All payments from <b>W-2s and F1099's</b> and estimated tax p	ayments are correct.
<b>11.</b> Yes No	The <b>refundable credits</b> are correctly reported including the information provided.	e EIC determination based on
<b>12.</b> Yes No	If <b>direct deposit or debit</b> was elected, information on the checking/saving account and routing information.	return matches the taxpayer's
Finishing the Retu	rn Check the appropriate box once you have confirm	ned the steps have been taken.
	orrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpatheir files. Retain original signed Form 8879 with the Forms	
Obtain taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's signature and provide the signed return, a copy of the return ddress to the taxpayer.	
All taxpayer que	estions/issues about the completed return have been answer	red.
Catalog Number 52121E	Page 4	Form <b>13614-C</b> (9-2008)

Department of the Treasury - Internal Revenue Service Form 13614-C OMB # 1545-1964 Intake/Interview & Quality Review Sheet (September 2008) You (and Spouse) will need: Proof of Identity Amounts of any other income Child care provider's identification number Social Security Card or Individual Tax Amounts/dates of estimated or other tax Identification Number (ITIN) letter for all individuals to be listed on the return payments made, etc. Bank documents showing routing and account • Copies of ALL W-2, 1098, 1099 forms numbers if requesting direct deposit/debit Part I: Taxpayer Information 1. Your First Name M.I. Last Name 2. Date of Birth (mm/dd/yyyy) 06/15/1966 John Reed 5. Totally and Permanently Disabled 6. Occupation 3. US Citizen or Resident Alien 4. Legally Blind × No Yes ☐ Yes 
☒ No Manager 7. Spouse's First Name M.I. Last Name 8. Date of Birth (mm/dd/yyyy) Elizabeth Reed 11. Totally and Permanently Disabled 9. US Citizen or Resident Alien 10. Legally Blind 12. Occupation ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No 13. Address Apt# City State | Zip Code Your City Your ZIP Code 108 North Phillips Street YS 14. Phone Number and e-mail address 15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? Phone: (727 ) 555-XXXX ☐ Yes 区 No e-mail: 16. On December 31 st ☐ Separated ☐ Divorced ☐ Widowed a. Were you: 
Single ∠ Legally Married 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. Number of Name Date of Birth Relationship to you US Citizen Is the dependent Resident of US. (first, last) mm/dd/yyyy (son, daughter, etc.) months person a full time Canada or Mexico lived with you student? last year (yes or no) (yes or no) (a) (c) (d) Jeffrey Lamar 03/03/1999 Nephew 7 Yes Yes Yes Yes Jack Reed 09/09/1987 Son 12 **Paperwork Reduction Act Notice** The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Form **13614-C** (9-2008) Catalog Number 52121E Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

	COMMON INCOME AND EXPENS	SES						
Part III. Income -	Did you (or your spouse) receive:							
Yes       No       2.         Yes       No       3.         Yes       No       4.         Yes       No       5.         Yes       No       6.         Yes       No       7.         Yes       No       8.         Yes       No       9.         Yes       No       10.         Yes       No       11.	Wages or Salary (include W-2s for all jobs worked during Tip income Interest/Dividends from: checking or savings account, both State tax refund (may be taxable if you itemized last year Self Employment Income - business, farm, hobby, 1099-Freported on W-2 Alimony income Sale of Stock, Bonds or Real Estate Disability income Pensions, Annuities, and/or IRA distributions Unemployment (1099-G) Social Security or Railroad Retirement Benefits (1099-SS) Other Income: Identify	nds, CDs, or brokerage account )  Misc or any earned income not						
Part IV. Expenses	- Did you (or your spouse) make or have:							
X Yes       No       2.         X Yes       No       3.         Yes       No       4.         Yes       No       5.         Yes       No       6.         Yes       No       7.         Yes       No       8.         Yes       No       9.	Un-reimbursed medical expenses  Home mortgage payments (interest and taxes – see Forn Charitable contributions  Child/dependent care expenses that allow you (and your Any estimated tax payments for this tax year  Was EIC previously disallowed? (if yes, you may not be expenses)	dents n 1098) spouse - if married) to work eligible for EIC)						
Volunteer Preparer Intake/Interview Sheet Volunteer Resource G	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.         ☐ Yes       ☐ No       2.         ☐ Yes       ☐ No       3.         ☐ Yes       ☐ No       4.         ☐ Yes       ☐ No       5.         ☐ Yes       ☐ No       7.         Based on the interview	Can anyone else claim any of these dependents on their Did any dependent on the return provide more than 50%. Were any of these dependents permanently and totally did Did the taxpayer provide over half the support for each of Based on the interview, how many individuals qualify as a Based on the interview, does the taxpayer qualify for EIC of the filing status of the taxpayer is:	income tax return? of their own support? isabled last year? these dependents? dependents for this return?						
	yes, how much? \$600  E Page 2	Form <b>13614-C</b> (9-2008)						

#### 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	OMB No. 154	5-0008	Safe, accurate, FAST! Use	N	ĦĠ		he IRS website w.irs.gov/efile.
<ul><li>b Employer identification number</li><li>13-1XXXXXX</li></ul>	(EIN)		<b>1</b> Wa	ges, tips, other compensation \$14,713.78	2	Feder		tax withheld \$1,383.57
c Employer's name, address, and King Insulation, Inc.			\$15,609.34 dicare wages and tips	4 Social security tax withheld \$967.78				
2300 East Olivet Franklin, PA 16323		\$15,609.34  7 Social security tips			\$226.34			
d Control number			<b>9</b> Ad	vance EIC payment	10	Depe	ndent care	e benefits
e Employee's first name and initial Last name Su  John J. Reed  108 North Phillips Street  Your City, State and ZIP Code  f Employee's address and ZIP code				nqualified plans  prove Retirement Third-party plan sick pay    X	120 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	D	nstructions	\$ for box 12 \$895.56
15 State Employer's state ID nun YS   13-5XXXXXX	16 State wages, tips, etc. \$14,713.78	17 State income \$33	tax 4.00	18 Local wages, tips, etc.	<b>19</b> Lo	ocal inco	ome tax	20 Locality name
Form W-2 Wage and Statement Copy B—To Be Filed With Em		200	) 占	Department o	f the T	reasury	/—Internal	Revenue Service

	☐ CORRE	CTED (if checked)		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1 Original issue discount for 2008*	OMB No. 1545-0117	
Franklin Investments and	Loans	\$ 837.00	2008	Original Issue
175 North Oakwood Ave.		2 Other periodic interest		Discount
Franklin, PA 16323		  \$	Form <b>1099-OID</b>	
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
RECIPIENT'S name		5 Description	This is important tax information and is	
John J. Reed				being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.)		6 Original issue discount on U	required to file a	
108 North Phillips Street		\$	return, a negligence penalty or other	
City, state, and ZIP code	No do	7 Investment expenses	sanction may be imposed on you if this	
Your City, State and ZIP C	Jode	\$	income is taxable and the IRS determines	
Account number (see instructions)		* This may not be the corre income tax return. See inst	ect figure to report on your tructions on the back.	that it has not been reported.
Form <b>1099-OID</b>	(keep	for your records)	Department of the Treasury	- Internal Revenue Service

	☐ CORRE	ECTED (if checked)		
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
Butler Investment Service	es	\$ 108.96	2008	Dividends and
2121 Pembroke Parkway	,	1b Qualified dividends		Distributions
Pittsburgh, PA 15219		\$ 108.96	Form <b>1099-DIV</b>	
		2a Total capital gain distr.	2b Unrecap. Sec. 12	250 gain Copy I
		\$	\$	For Recipien
PAYER'S federal identification number	RECIPIENT'S identification number			
13-3XXXXXX	131-XX-XXXX			
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (289	%) gain This is importan
John J. Reed		\$ 3 Nondividend distributions	\$ 4 Federal income tax	tax information
domino. Necu		\$	\$ \$	and is being and to the furnished to the
Street address (including apt. no.)			5 Investment expen	Internal Revenue Service. If you
108 N Phillips St			\	are required to
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S.	possession negligence
Your City, State and ZIP	Code	\$		penalty or othe sanction may be
Account number (see instructions)		8 Cash liquidation distributions	Noncash liquidations	imposed on you if this income is
		\$	\$	taxable and the
				that it has no been reported
Form <b>1099-DIV</b>	(keep for your reco	rds)	Department of the T	reasury - Internal Revenue Servic

	CORRE	CTI	ED (if checke	ed)							
PAYER'S name, street address,	city, state, and ZIP code	1 Gross distribution			OMB No. 1545-0119			Distributions From Pensions, Annuities,			
Defense Finance and Acc US Military Retirement Pa P. O. Box 7139	\$ 12,174.00  2a Taxable amount  \$ 12,174.00			20 <b>08</b> Form 1099-R			Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
London, KY 40741		2b	Taxable amour			Total distribution	n 🗌	Copy B Report this			
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	e tax	income on your federal tax			
13-4XXXXXX	131-XX-XXXX	\$	,		\$	675.00		return. If this form shows			
RECIPIENT'S name  John J. Reed				ributions th iums	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.			
Street address (including apt. no. 108 N Phillips Street	Street address (including apt. no.)  108 N Phillips Street			IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to the Internal			
City, state, and ZIP code Your City, State and ZIP	City, state, and ZIP code Your City, State and ZIP Code					Your percentage distribution	of total	9b \$	Total employee cor	tributions	Revenue Service.
	1st year of desig. Roth contrib.	10 \$ \$	State tax withhe	eld		State/Payer's s		<b>12</b> State distribution \$ \$12,174.00			
Account number (see instructions)			Local tax withh	eld	14	Name of localit	ty	15 Local distribution \$			
Form <b>1099-R</b>					Dep	partment of the Tre	easury - I	nternal Revenue Service			

# **Quality Review**



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- 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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	quanty reviews complete the quanty recoess and neip chaire an accurate return.								
Ve	rifying th	ne Return	Check each item only when you verify that the review step is complete.						
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this tax return.						
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.						
3.	Yes	No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have confirmed with the taxpayer.	nave					
4.	Yes	No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.						
5.	Yes	No No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs	š.					
6.	Yes	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.						
7.	Yes	No No	Any <b>Adjustments to Income</b> are correctly reported.						
8.	Yes	No	The completed return reflects the correct <b>standard deduction</b> unless itemized deduction were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.						
9.	Yes	No	The non-refundable credits have been correctly reported.						
10.	Yes	No	All payments from W-2s and F1099's and estimated tax payments are correct.						
11.	Yes	No No	The <b>refundable credits</b> are correctly reported including the EIC determination base the information provided.	d on					
12.	Yes	No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpay checking/saving account and routing information.	er's					
F	inishing	the Retu	rn Check the appropriate box once you have confirmed the steps have been	n taken.					
			orrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signature and provide their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached						
	Obta	in taxpayer	ne correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099's to the return. r signature and provide the signed return, a copy of the return, and the correct process address to the taxpayer.	ing					
	All ta	axpayer que	estions/issues about the completed return have been answered.						
Cata	alog Numbe	er 52121E	Page 4 Form <b>13614-C</b>	(9-2008)					

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

Catalog Number 52121E

Department of the Treasury - Internal Revenue Service Form 13614-C OMB # 1545-1964 Intake/Interview & Quality Review Sheet (September 2008) You (and Spouse) will need: Proof of Identity Amounts of any other income Child care provider's identification number Social Security Card or Individual Tax Identification Number (ITIN) letter for all Amounts/dates of estimated or other tax individuals to be listed on the return payments made, etc. Bank documents showing routing and account • Copies of ALL W-2, 1098, 1099 forms numbers if requesting direct deposit/debit **Part I: Taxpayer Information** 2. Date of Birth 1. Your First Name M.I. Last Name (mm/dd/yyyy) 02/10/1960 Jessica D Ellsworth 5. Totally and Permanently Disabled 6. Occupation 3. US Citizen or Resident Alien 4. Legally Blind ☐ Yes ■ No ⊠ No ☐ Yes Nurse 7. Spouse's First Name M.I. Last Name 8. Date of Birth (mm/dd/yyyy) 9. US Citizen or Resident Alien 10. Legally Blind 11. Totally and Permanently Disabled 12. Occupation ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No 13. Address Apt# City State | Zip Code 1734 Hillsdale Circle Your City Your ZIP Code 14. Phone Number and e-mail address 15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? Phone: (814 ) 555-XXXX ☐ Yes × No e-mail: 16. On December 31 st a. Were you: 

Single ☐ Legally Married ☐ Separated ☐ Divorced b. If married, did you live with your spouse during any part of the last six months of the year? 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 Relationship to you Number of US Citizen, Is the dependent (first, last) mm/dd/yyyy (son, daughter, etc.) months person Resident of US. a full time lived with you Canada or Mexico student? (yes or no) last year (yes or no) (a) (b) (c) (d) (e) Kendall Ellsworth 09/05/1993 Daughter 12 Yes Yes Yes Kenneth Ellsworth 05/15/1988 Son 12 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.

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

Intermediate 67

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

	COMMON INCOME AND EXPENSES								
Part III.	Income	) — [	Did you (or your spouse) receive:						
	No   No   No   No   No   No   No   No	2. 3. 4. 5. 6. 7. 8. 9. 10.	Wages or Salary (include W-2s for all jobs worked during the year)  Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account State tax refund (may be taxable if you itemized last year)  Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2  Alimony income Sale of Stock, Bonds or Real Estate Disability income  Pensions, Annuities, and/or IRA distributions Unemployment (1099-G)  Social Security or Railroad Retirement Benefits (1099-SSA or RRB)  Other Income: Identify Gambling Winnings						
Part IV.	Expen	ses	Did you (or your spouse) make or have:						
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes	<ul> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> </ul>	2. 3. 4. 5. 6. 7. 8. 9.	Educational expenses for you, your spouse and/or dependents Un-reimbursed medical expenses Home mortgage payments (interest and taxes – see Form 1098) Charitable contributions Child/dependent care expenses that allow you (and your spouse - if married) to work Any estimated tax payments for this tax year Was EIC previously disallowed? (if yes, you may not be eligible for EIC)						
Volunte Intake/Int	er Prepa erview St r Resourd ne Intake/	arer I neet i	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, uide, while discussing the questions on this form. Remember to ask for all documentation. view Sheet with any changes identified during your interview. Confirm all information with						
		5. 6. 7. view,	Can anyone else claim any of these dependents on their income tax return?	eturn.					
☐ Yes Catalog N	☐ No umber 52		es, how much? \$900  Page 2  Form <b>13614-C</b> (9-2	(800					
			. 352	200,					

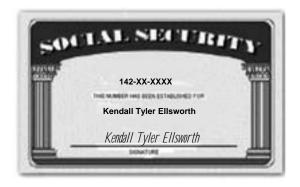
### Interview Notes - Ellsworth

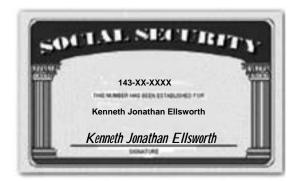
- Jessica's husband, Terry, died in May 2006.
- Jessica pays all household expenses and all support for her children.
- · Jessica was unemployed part of last year.
- She is repaying a student loan and received a statement from the lending institution showing she paid \$238.57 in interest last year.
- 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.







Intermediate 69

		e's social security number	OMB No. 154	5-0008	Safe, accurate, FAST! Use	V	117.Th	the IRS website vw.irs.gov/efile.	
b Employer identification 14-1XXXXXX	1 Wages, tips, other compensation \$21,560.49			2 Federal income tax withheld \$2,119.75					
c Employer's name, address Stanford Region	,			<b>3</b> So	cial security wages \$22,810.49	4	Social security	tax withheld \$1,413.52	
1525 Suffolk Way Newark, NJ 07102				5 Medicare wages and tips \$22,810.49			Medicare tax w	ithheld \$331.29	
newark, NJ 07 102					cial security tips	8 Allocated tips			
<b>d</b> Control number				<b>9</b> Ad	vance EIC payment	10	Dependent care	e benefits	
e Employee's first name a  Jessica Ellswortl 1734 Hillsdale C Your City, State	h ircle and ZIP Code	name	Suff.	13 Statute emplo	x	12a 12b 12c 12c 12c 12c		s for box 12 \$1,250.00	
15 State Employer's state	e ID number 56-882456	16 State wages, tips, etc. \$21,560.49	17 State incon \$7	ne tax 19.12	18 Local wages, tips, etc.	<b>19</b> Lo	cal income tax	20 Locality nam	
			200	38	Department c	f the T	reasury—Interna	Revenue Servic	

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
Lamar Bank 5501 Tulane Avenue Baltimore, MD 21233		1 Interest income \$ 217.89 2 Early withdrawal penalty	2008	Interest Income
		\$	Form <b>1099-INT</b>	
PAYER'S federal identification number 14-2XXXXXX	RECIPIENT'S identification number 141-XX-XXXX	3 Interest on U.S. Savings Bo \$	nds and Treas. obligation	Copy C
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	For Payer
Jessica Ellsworth		<b> </b>  \$	\$	For Privacy Act and Paperwork
Street address (including apt. no.) 1734 Hillsdale Circle		6 Foreign tax paid \$	7 Foreign country or possession	U.S. Reduction Act Notice, see the 2008 General
City, state, and ZIP code Your City, State and ZIP c	ode	8 Tax-exempt interest	Specified private as bond interest	Instructions for Forms 1099, 1098, 5498,
Account number (see instructions)	2nd TIN not.	- - - -	\$	and W-2G.

	CORRECTED (if checked	d)	_
PAYER'S name, address, ZIP code, federal identification	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
number, and telephone number	675.00		ൈറ
Butler Casino	3 Type of wager	4 Date won	2008
2233 Clark Hwy	SLOTS	06   23   2008	Form W-2G
	5 Transaction	6 Race	0
Reno, NV 89510			Certain
	7 Winnings from identical wagers	8 Cashier	Gambling Winnings
14-3XXXXXX 212-555-XXXX			willings
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This information is
Jessica Ellsworth	141-XX-XXXX		being furnished to
	11 First I.D.	12 Second I.D.	the Internal
1734 Hillsdale Circle			Revenue Service.
	13 State/Payer's state identification no.	14 State income tax withheld	Copy B
Your City, State and ZIP Code			Report this income on your
Under penalties of perjury, I declare that, to the best of my knowledge and bel correctly identify me as the recipient of this payment and any payments from ide	ntical wagers, and that no other person is	entitled to any part of these payments.	federal tax return. If this form shows federal income tax withheld in box 2, attach
signature ▶ Jessica Ellsworth	C	oate ► 06/23/2008	this copy to your return.
Form W-2G		Department of the Tre	asury - Internal Revenue Service

**Note:** If using TaxWise<sup>®</sup> 2007 software, change the year for "Date Won" to 2007.

FILER'S name, street address, city, Gannon University 677 Hudson Drive Sioux Falls, SD 57101 856-555-XXXX	state, ZIP code, and telephone number	\$	Payments received for qualified tuition and related expenses 6,500.00  Amounts billed for qualified tuition and related expenses 15,500.00		MB No. 1545-1574 2008 Form 1098-T		Tuition Statement	
FILER'S federal identification no. 14-4XXXXXX	STUDENT'S social security number 143-XX-XXXX	3	If this box is checked, your has changed its reporting m				Copy B For Student	
STUDENT'S name Kenneth Ellsworth		\$	Adjustments made for a prior year	5 <b>\$</b>	Scholarships or grants 9,000.00		This is important tax information	
Street address (including apt. no.) 1734 Hillsdale Circle City, state, and ZIP code Your City, State and ZIP Code		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	hecked if the amount box 1 or 2 includes mounts for an cademic period eginning January		
Service Provider/Acct. No. (see instr.)	8 Checked if at least     half-time student     X	9	Checked if a graduate student	10 <b>\$</b>	Ins. contract reimb./refun	ıd	Service.	
orm 1098-T	(keep for your records)		<u> </u>	Ť	Department of the Treasur	y - I	nternal Revenue Servic	

P. 1/270		CTED (if checked)	Interviolen	ĺ		
PAYER'S name, street address, city,  Employment Security Cor PO Box 854 Billings, MT 59101		1 Unemployment compensation     849.75      2 State or local income tax refunds, credits, or offsets	OMB No. 1545-0120	Certair Governmen Payments		
go, oo .o .		\$	Form <b>1099-G</b>			
PAYER'S federal identification number 14-5XXXXXX	RECIPIENT'S identification number 141-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax v \$ 85.00	withheld	Copy B For Recipient	
RECIPIENT'S name		5 ATAA payments	6 Taxable grants		This is important tax	
Jessica Ellsworth		\$	\$		information and is being furnished to the Internal Revenue	
Street address (including apt. no.)		7 Agriculture payments	8 Box 2 is trade or		Service. If you are required to file a return,	
1734 Criswell Circle		\$	business income	<b>-</b>	a negligence penalty or	
City, state, and ZIP code					other sanction may be imposed on you if this	
Your City, State and ZIP (	Code				income is taxable and	
Account number (see instructions)					the IRS determines that it has not been reported.	
Form <b>1099-G</b>	(keep f	or your records)	Department of the Tr	reasury -	Internal Revenue Service	

Intermediate 71

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.

2008 : SEE THE	REVERSE FOR MORE INFO	RMATION.	SHOWN IN BOX 5 MAY BE TAXABLE INCOME.				
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 SS/	A in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$15,858.00				
DESCRIPTION OF A	AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4				
Paid by check or dir	ect deposit:						
\$12,768.00							
Attorney Fees:	\$3,090.00						
Total: \$15,858.00		Box 6. Vo	oluntary Federal Income Tax Withholding				
Benefits for 2008: \$	15,858	Box 7. Ac	ddress				
		1734	Hillsdale Circle				
* Includes		Your	City, State and ZIP Code				
\$3,418.00 Paid in 20	08 for 2007						
\$1,390.00 Paid in 20	08 for 2006						
		Box 8. Cl	aim Number (Use this number if you need to contact SSA.				
Draft as of June 13	3 2008 - Subject t	n Char	nge				

# **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 s	tep is complete.
1. Yes No	A completed Intake/Interview Sheet was used to prepare this	tax return.
<b>2.</b> Yes No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting	documents.
3. Yes No	The taxpayer(s) address and Date of Birth match the Intake/been confirmed with the taxpayer.	Interview Sheet and have
<b>4.</b> Yes No	Filing status was correctly determined and is notated on the Ir	ntake/Interview Sheet.
<b>5.</b> Yes No	<b>Dependent information</b> is correctly shown including names, S	SNs/ITINs, and DOBs.
6. Yes No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1	099s is shown.
7. Yes No	Any <b>Adjustments to Income</b> are correctly reported.	
8. Yes No	The completed return reflects the correct <b>standard deduction</b> were used. If <b>itemized deductions</b> were used, the Schedule A accurately based on supporting documents.	
9. Yes No	The non-refundable credits have been correctly reported.	
<b>10.</b> Yes No	All payments from W-2s and F1099's and estimated tax payme	ents are correct.
11. Yes No	The <b>refundable credits</b> are correctly reported including the El the information provided.	C determination based on
<b>12.</b> Yes No	If <b>direct deposit or debit</b> was elected, information on the return checking/saving account and routing information.	n matches the taxpayer's
Finishing the Retu	rn Check the appropriate box once you have confirmed	the steps have been taken.
	orrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer s their files. Retain original signed Form 8879 with the Forms W-2'	
Obtain taxpayer	ne correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and r signature and provide the signed return, a copy of the return, an address to the taxpayer.	
All taxpayer que	estions/issues about the completed return have been answered.	
Catalog Number 52121E	Page 4	Form <b>13614-C</b> (9-2008)

Intermediate 73

### 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

### 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

				Tidilibels ii	requesting une	or acposite	ieon .
Part I: Taxpayer Information	1						
Your First Name		M.I.	Last Na	me		te of Birth n/dd/yyyy)	
Webster			Highlan		(1971 )		
3. US Citizen or Resident Alien	4. Le	gally Bl	ind	5. Totally and Perm	anently Disable	ed 6. Oc	cupation
		Yes	× No	☐ Yes 🗵 No	Gene	al Contractor	
7. Spouse's First Name		M.I.	Last Na	me			te of Birth
Taylor		J	Langsto	n		12/25/	n/dd/yyyy) 1967
9. US Citizen or Resident Alien	10. Le	egally E	Blind	11. Totally and Perr	oled 12. O	ccupation	
		] Yes	⊠ No	☐ Yes ☒ N	0	Office	Assistant
13. Address			Apt # Ci	ty		State	Zip Code
919 N Parsons Street			Yo	our City		YS	Your ZIP Code
14. Phone Number and e-mail add	dress			15. Could you or y			
Phone: (621 ) 555-XXXX		on the income tax return of any other person?					
e-mail: ☐ Yes ☒ No							
16. On December 31st							
a. Were you: 🗵 Single	☐ Leg	gally Ma	arried	☐ Separated	☐ Divorced	☐ Wi	dowed
b. If married, did you live with	our sp	ouse d	uring any	part of the last six m	onths of the yea	ar? 🗌 Ye	s 🗆 No
c. Is your spouse deceased? If					=		
Part II. Family and Depende	nt Inf	orma	tion – Do	not include vou or	vour spouse.		
Print the name of everyone who lived i				<del>-</del>			
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 Mexi (yes or no)	
(a)			(b)	(c)	(d)	(e)	(f)
Regis Highland		06	5/23/2000	Son	12	Yes	Yes
		Paper	work Red	duction Act Notice			
The Paperwork Reduction Act requires that the IRS Also, if you have any comments regarding the time Service, Tax Products Coordinating Committee, SE	estimates	n OMB co s associate	ontrol number ed with this st	on all public information reque udy or suggestion on making t	this process simpler, p	please write to th	

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 EXPE	ENSES
Part III.	Income	– Did y	ou (or your spouse) receive:	
		<ol> <li>Tip</li> <li>Inte</li> <li>Sta</li> <li>Selirep</li> <li>Alin</li> <li>Sale</li> <li>Disa</li> <li>Per</li> <li>Une</li> <li>Soo</li> </ol>	ges or Salary (include W-2s for all jobs worked du income rest/Dividends from: checking or savings account te tax refund (may be taxable if you itemized last you itemized las	, bonds, CDs, or brokerage account year) 99-Misc or any earned income not
Part IV.	Expens	ses – Di	d you (or your spouse) make or have:	
<ul> <li>☐ Yes</li> <li>☒ Yes</li> <li>☒ Yes</li> <li>☒ Yes</li> <li>☒ Yes</li> <li>☒ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> </ul>	<ul> <li>X No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>No</li> <li>Xo</li> <li>Xo</li> <li>Xo</li> <li>Xo</li> <li>Xo</li> </ul>	<ol> <li>Cor</li> <li>Edu</li> <li>Un-</li> <li>Hor</li> <li>Chi</li> <li>Any</li> </ol>	nony payments (if yes, you must provide the name attributions to IRA or other retirement account acational expenses for you, your spouse and/or de reimbursed medical expenses ne mortgage payments (interest and taxes – see faritable contributions ld/dependent care expenses that allow you (and you estimated tax payments for this tax year is EIC previously disallowed? (if yes, you may not	ependents Form 1098) our spouse - if married) to work
Volunte Intake/Int	er Prepa erview Sh r Resourc ne Intake/l	rer Instineet is the e	ructions: You must conduct a thorough interview start of your conversation with the taxpayer. Use while discussing the questions on this form. Reme Sheet with any changes identified during your interview.	to complete an accurate return. This the decision trees in Publication 4012, ember to ask for all documentation.
Did the ta	ıxpayer re	2. Car 3. Did 4. We 5. Did 6. Bas 7. Bas view, the	Economic Stimulus Payment last year?	neir income tax return?  0% of their own support?  ly disabled last year?  th of these dependents?  as dependents for this return?  EIC?
☐ Yes Catalog N	☐ No umber 52		ow much? Webster \$600; Taylor \$600 Page 2	Form <b>13614-C</b> (9-2008)

Intermediate 75

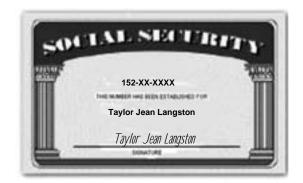
### Interview Notes - Highland

- 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	

Intermediate 77

		's social security number	OMB No. 154	15-0008	Safe, accurate, FAST! Use	<b>√</b> f	1 <i>r</i> . <b>.</b>	he IRS website w.irs.gov/efile.
b Employer identification number 15-1XXXXXX	<b>1</b> Wa	ges, tips, other compensation \$17,510.35	2 Federal income tax withheld \$1,375.50					
c Employer's name, address, and King General Contract 643 Sinclair St. Memphis, TN 38101		es		5 Me	cial security wages \$17,510.35 dicare wages and tips \$17,510.35 cial security tips	6 N	Social security (	\$1,085.62
d Control number 123Y8TT				<b>9</b> Ad	vance EIC payment	10	Dependent care	benefits
e Employee's first name and initia Webster Highland 919 N. Parsons St. Your City, State and Z	IP Code		Suff.	13 Statuto employ	Х	12b	See instructions	10. 300 12
15 State Employer's state ID num YS 99-	nber 5678245	16 State wages, tips, etc. \$17,510.35	17 State incom \$59	ne tax 50.10	18 Local wages, tips, etc.	19 Loca	l income tax	20 Locality name
Form W-2 Wage and Statemer Copy B—To Be Filed With Em This information is being furnish	<b>it</b> ployee's FEI		200	38	Department o	f the Trea	asury—Internal	Revenue Service

b Employer identification number (EIN) 15-2XXXXXX c Employer's name, address, and ZIP code Bennett Trading Company 12 Pembroke St New Orleans, LA 70113	<b>3</b> So	siges, tips, other compensation \$11,411.12 scial security wages \$11,411.12	Federal income     Social security	\$1,072.05
Bennett Trading Company 12 Pembroke St			4 Social security	
12 Pembroke St	5 Me	Ψ,=		\$707.10
		edicare wages and tips \$11,411.12	6 Medicare tax w	thheld \$165.49
·		cial security tips	8 Allocated tips	
d Control number 56-34401LANG	<b>9</b> Ad	lvance 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	13 Statutory Retirement Sick pay Indicate Page 14 Other		12a See instructions	ofor box 12
f Employee's address and ZIP code  15 State Employer's state ID number 16 State wages, tips, etc. 17 State income.	me tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality na
YS   32-566X72 \$11,411.12 \$	377.15			
W-2 Wage and Tax Statement	08	Department of	f the Treasury—Internal	Revenue Servi

		ECTED		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
Beckley First National Bar 200 N Mankato Blvd Sacramento, CA 95813	nk	1 Interest income \$ 912.57 2 Early withdrawal penalty	2008	Interest Income
		\$	Form <b>1099-INT</b>	
PAYER'S federal identification number 15-3XXXXXX	RECIPIENT'S identification number 151-XX-XXXX	3 Interest on U.S. Savings Bo	nds and Treas. obligation	Copy C
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	For Payer
Webster Highland		\$ 91.12	\$	For Privacy Act and Paperwork
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or	U.S. Reduction Act Notice, see the
919 N Parsons St		\$	possession	2008 General
City, state, and ZIP code Your City, State and ZIP Code		8 Tax-exempt interest	Specified private as bond interest	Instructions for Forms 1099, 1098, 5498,
Account number (see instructions)	2nd TIN not	\$	  \$	and W-2G.
Form <b>1099-INT</b>		<u>, , , , , , , , , , , , , , , , , , , </u>	Department of the T	reasury - Internal Revenue Service

### 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

Intermediate 79

# **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.

Ve	rifying th	e Return	Check each item only when you verify that the revie	w step is complete.
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare to	this tax return.
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the support	rting documents.
3.	Yes	No	The taxpayer(s) address and Date of Birth match the Into been confirmed with the taxpayer.	ake/Interview Sheet and have
4.	Yes	No	Filing status was correctly determined and is notated on the	ne Intake/Interview Sheet.
5.	Yes	No No	Dependent information is correctly shown including names	s, SSNs/ITINs, and DOBs.
6.	Yes	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2	2s/1099s is shown.
7.	Yes	No No	Any <b>Adjustments to Income</b> are correctly reported.	
8.	Yes	No	The completed return reflects the correct <b>standard deduct</b> were used. If <b>itemized deductions</b> were used, the Schedu accurately based on supporting documents.	
9.	Yes	No No	The <b>non-refundable credits</b> have been correctly reported.	
10.	Yes	No No	All payments from W-2s and F1099's and estimated tax pa	yments are correct.
11.	Yes	No No	The <b>refundable credits</b> are correctly reported including the the information provided.	e EIC determination based on
12.	Yes	No No	If <b>direct deposit or debit</b> was elected, information on the rechecking/saving account and routing information.	eturn matches the taxpayer's
F	inishing	the Retu	rn Check the appropriate box once you have confirm	ned the steps have been taken.
			rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpay their files. Retain original signed Form 8879 with the Forms V	
	Obta	in taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's a signature and provide the signed return, a copy of the return ddress to the taxpayer.	and 1099's to the return. , and the correct processing
	All ta	xpayer que	stions/issues about the completed return have been answere	ed.
Cata	alog Numbe	r 52121E	Page 4	Form <b>13614-C</b> (9-2008)

## **Advanced Comprehensive Problem**

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

ou (and Spous					Intake/Interview & Quality Review Sheet					
	e) will need	d:								
Proof of Identity					Amounts of	f any other inc	ome			
Social Security Ca	ard or Individu	al Tax			<ul> <li>Child care</li> </ul>	provider's ider	ntification	num	ber	
Identification Num	ber (ITIN) lett	er for all				ates of estima	ted or oth	er ta	ax	
individuals to be li					payments i • Bank docu	naue, etc. ments showing	a routina i	and i	account	
Copies of ALL W-	2, 1098, 1099	TORMS				requesting dir				
art I: Taxpayer I	nformatio	ı								
1. Your First Name		N	1.I.	Last Na	me		2.	Date	of Birth	
Jeremy		R	₹.	Dalhart				28/1	dd/yyyy) 941	
<ol><li>US Citizen or Re</li></ol>	sident Alien	4. Lega	lly Bli	nd	5. Totally and Perm	anently Disab	led 6.	Эссі	upation	
		□ Y	es	⊠ No	☐ Yes ☒ No		Cle	rk		
7. Spouse's First Na	ame	N	1.1.	Last Nar	me				of Birth	
Janice		E		Smith			01/	6/19	943	
<ol><li>US Citizen or Re</li></ol>	sident Alien	10. Lega	ally B	lind	11. Totally and Perr	nanently Disa	bled 12.	Occ	cupation	
⊠ Yes □ N	)	`	Yes	⊠ No	☐ Yes 🗵 N	0	Scl	nool	Teacher	
3. Address			A	Apt # Cit	5'			- 1	Zip Code	
1068 Perry Street				Yo	ur City		YS		our ZIP Cod	
4. Phone Number a		dress			15. Could you or y					
Phone: (866) 5	55-XXXX				on the income  ☐ Yes ☒ N		iny otner	Jeis	OH?	
e-mail:						NU				
6. On December 3		_			_	_	_			
a. Were you: $\square$	•	⊠ Legal	•		□ Separated	☐ Divorced			owed	
	-				part of the last six m	-			∐ No	
c. Is your spouse	deceased? I	yes, pro	vide t	he date o	f death	(n	nm/dd/yyy	/y)		
art II. Family an	d Depende	nt Info	rmat	ion – Do	not include you or	your spouse	) <b>.</b>			
Print the name of every	one who lived	n your hor	ne an	d outside y	our home that you sup	ported during th	ne year.			
	ame t, last)			ate of Birth im/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you	US Citize Resident o Canada or N	US, lexico		
	(a)			(b)	(c)	last year (d)	(yes or r (e)	0)	(yes or no)	
Marian	Dalhart		03	/13/1988	Daughter	12	Yes		Yes	
Ashley	Thomas		05.	/08/1999	Grandchild	12	Yes		Yes	
								_		
									<u> </u>	
so, if you have any comments	regarding the time	S display an C estimates as	DMB con sociate	ntrol number d with this stu	luction Act Notice on all public information reque dy or suggestion on making t tution Ave. NW, Washington,	his process simpler,			•	
atalog Number 5212		V.OAR.IVIP	.1.1.37	, i i i CUIISU	tution Ave. 1999, Washington,	JU 20224.	Earm A	364	<b>14-C</b> (9-200	

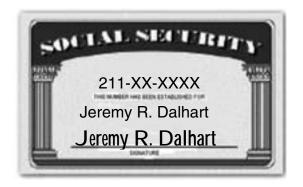
			COMMON INCOME AND EXPENSES	_
Part III.	Income	) — [	Did you (or your spouse) receive:	
× Yes	□ No		Wages or Salary (include W-2s for all jobs worked during the year)	
☐ Yes ☒ Yes	No   □   No	2. 3.		r brokerage account
ĭ Yes	☐ No	4.		. Dronorago account
✓ Yes	☐ No	5.	Self Employment Income - business, farm, hobby, 1099-Misc or any reported on W-2	earned income not
☐ Yes	⊠ No	6.	Alimony income	
ĭ Yes	☐ No	7.	Sale of Stock, Bonds or Real Estate	
☐ Yes	⊠ No	8.	Disability income	
× Yes	□ No		Pensions, Annuities, and/or IRA distributions	
× Yes	☐ No		Unemployment (1099-G)	
× Yes	☐ No		Social Security or Railroad Retirement Benefits (1099-SSA or RRB)	
× Yes	☐ No	12.	Other Income: Identify (Gambling Winnings(W2G)	
Part IV.	Expen	ses	Did you (or your spouse) make or have:	
X Yes	☐ No	1.	Alimony payments (if yes, you must provide the name and SSN of the	e recipient)
X Yes	☐ No	2.	Contributions to IRA or other retirement account	
× Yes	☐ No	3.	Educational expenses for you, your spouse and/or dependents	
X 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 r	married) to work
× Yes	☐ No	8.	Any estimated tax payments for this tax year	·
☐ Yes	⊠ No		Was EIC previously disallowed? (if yes, you may not be eligible for E	IC)
Part \	/. Fc	or (	Completion by a Certified Volunteer	
Intake/Int Volunteer	erview Sh Resourd e Intake/	neet i e Gu	Instructions: You must conduct a thorough interview to complete an is the start of your conversation with the taxpayer. Use the decision treuide, while discussing the questions on this form. Remember to ask for view Sheet with any changes identified during your interview. Confirm	ees in Publication 4012, or all documentation.
☐ 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 depe	endents?
		6.	Based on the interview, how many individuals qualify as dependents	
☐ Yes	☐ No	7.	Based on the interview, does the taxpayer qualify for EIC?	
Based on	the inter	view,	the filing status of the taxpayer is: Single MFJ MFS* *If MFS, then spouse's name and SSN sh	☐ HOH ☐ QW ould be included on the tax return.
Did the ta	xpayer re	eceive	e an Economic Stimulus Payment last year?	
■ Yes	☐ No		res, how much? \$1200	
Catalog N	umber 52	2121E	Page 2	Form <b>13614-C</b> (9-2008)

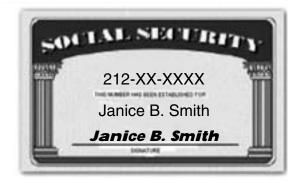
#### **Interview Notes – Dalhart**

- 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

	- Formula and the same has		•	
	a Employee's social security number 212-XX-XXXX	OMB No. 1545-000	Safe, accurate, 8 FAST! Use	Visit the IRS website at www.irs.gov/efile.
<b>b</b> Employer identification number (	EIN)	1	Wages, tips, other compensation	2 Federal income tax withheld
21-6XXXXXX			\$13,817.00	\$987.00
c Employer's name, address, and	ZIP code	3	Social security wages	4 Social security tax withheld
Jefferson Independent	School District		\$13,817.00	\$856.65
12210 Cherry Road		5	Medicare wages and tips	6 Medicare tax withheld
Fairview, KY 42221			\$13,817.00	\$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	Last name	Suff. <b>11</b>	Nonqualified plans	12a See instructions for box 12
Janice B. Smith		40 St	atutory Retirement Third-party	12b
1068 Perry Street		13 St	ployee plan sick pay	
Your City, State and ZI	P Code	14		12c
_			Strioi	
				12d
				Cod
f Employee's address and ZIP co-	de			
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality name
YS 21-6XXXXXX	\$13,817.00	\$693.00	)	
W-2 Wage and Statemen	1 Tax	5008	Department of	of the Treasury—Internal Revenue Service
roill - Statemen			•	
Copy B—To Be Filed With Emp This information is being furnish	ed to the Internal Revenue Service.			

	s social security number	OMB No. 154	5-0008	Safe, accurate, FAST! Use	V			e IRS website v.irs.gov/efile.
b Employer identification number (EIN) 21-5XXXXXX			<b>1</b> Wag	ges, tips, other compensation \$28,134.00	2	Federal in		ax withheld 2,176.00
c Employer's name, address, and ZIP code American Petroleum 600 Rice Street Fairview, KY 42221			<b>5</b> Me	sial security wages \$31,087.63 dicare wages and tips \$31,087.63 cial security tips	6	Social se Medicare	\$ tax with	x withheld 1,927.33 held \$450.77
d Control number			<b>9</b> Adv	vance EIC payment	10	Depende	nt care I	penefits
e Employee's first name and initial Last na Jeremy R. Dalhart 260 Tyler St Your City, State and ZIP Code	ame	Suff.	11 Non  13 Statuto employ  14 Oth	х	12a C C C C C C C C C C C C C C C C C C C	D		for box 12 2,953.63
f Employee's address and ZIP code  15 State Employer's state ID number  YS   21-5XXXXXXX	16 State wages, tips, etc. \$28,134.00	17 State incom \$1,67		18 Local wages, tips, etc.	19 Loc	cal income	tax	20 Locality name
W-2 Wage and Tax Statement Copy B—To Be Filed With Employee's FED This information is being furnished to the Inte		200	) A	Department of	the Tr	easury—lı	nternal F	Revenue Service

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> 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.

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

	□ VOID □	CORRE	CTED			
PAYER'S name, street address, city,	state, ZIP code, and telep	phone no.	Payer's RTN (optional)	OMB No. 1545-0112		
Hanover Bank P. O. Box 4019 Fairview, KY 42221		1 Interest income \$ 123.00 2 Early withdrawal penalty	2008	Interest Income		
			\$	Form 1099-INT	L	
PAYER'S federal identification number 21-7XXXXXX	RECIPIENT'S identificate 211-XX-XXXX	tion number	3 Interest on U.S. Savings Bonds and Treas. obligation \$864.00		Copy C For Payer	
RECIPIENT'S name			4 Federal income tax withheld	5 Investment expense	s For Payer	
Jeremy R. Dalhart			\$ 86.00	\$	For Privacy Act and Paperwork	
Street address (including apt. no.)			6 Foreign tax paid	7 Foreign country or	U.S. Reduction Act Notice, see the	
1068 Perry Street			\$	possession	2008 General	
City, state, and ZIP code Your City, State, and ZIP Code		8 Tax-exempt interest	Specified private a bond interest	ctivity Instructions for Forms 1099, 1098, 5498,		
Account number (see instructions)		2nd TIN not.			and W-2G.	
			\$	\$		

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

PAYER'S name, street address, city	/, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
Pembroke Fund		\$ 231.86	20 <b>08</b>	Dividends and
P. O. 5270		1b Qualified dividends		Distributions
Fairview, KY 42221		\$ 231.86	Form <b>1099-DIV</b>	
		2a Total capital gain distr.	2b Unrecap. Sec. 12	50 gain Copy B
		\$ 68.75	\$	For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number			
21-9XXXXXX	211-XX-XXXX			
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%	5) gain This is important
		\$	\$	tax information
Jeremy R. Dalhart		3 Nondividend distributions		and to boing
		\$	\$	furnished to the
Street address (including apt. no.)			5 Investment expens	Ses Service. If you
1068 Perry Street			l .	are required to
			\$	file a return, a
City, state, and ZIP code	Codo	6 Foreign tax paid	7 Foreign country or U.S. po	negligence penalty or other
Your City, State, and ZIP	Code	\$ 3.65		sanction may be
Account number (see instructions)		8 Cash liquidation distributions	Noncash liquidation distributions	imposed on you if this income is
		\$	<b> </b>	taxable and the
		1 *		IRS determines that it has not
				been reported.
Form 1099-DIV		rds)		

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.

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

PAYER'S name, street address, of	ity, state, ZIP code, and telephone no	. 1	Rents	OM	1B No. 1545-0115		
Pratt Medical Centers, I	nc.	\$					Miscellaneous
826 Paine Avenue			Royalties	1	2008	•	Income
Fairview, KY 42221							
		\$		<del>-</del>	m 1099-MISC		
		3	Other income	4	Federal income tax v	vithheld	
		\$		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care	payments	Сору
21-1XXXXXX	212-XX-XXXX	\$		\$			To be file wit
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in dividends or interest	n lieu of	recipient' state incom tax returr
Janice B. Smith		\$	1,637.00	\$			whe required
Street address (including apt. no.	)	9	\$5,000 or more of consumer	10	Crop insurance pro	oceeds	
1068 Perry Street			products to a buyer (recipient) for resale	<b> </b> \$			
City, state, and ZIP code		11		12			
Your City, State, and ZI	P Code						
Account number (see instructions		13	Excess golden parachute payments	14	Gross proceeds pa an attorney	aid to	
		\$		\$			
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state	e no.	18 State income
¢	\$	\$		ļ			\$
<u>▼</u> form 1099-MISC	Ι Ψ	Ι Φ					Ψ

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

\$\_\_\_\_ (2008)

### Line 13—Capital Gain or Loss

	☐ CORRE	ECTED (if checked)		
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	1a Date of sale or exchange	OMB No. 1545-0715	Proceeds From
Delmar Duellere ve Comite		03/10/2008	രെഹം	Broker and Barter Exchange
Pelrum Brokerage Service	9	1b CUSIP no.	2008	Transactions
82 Douglas Street				
Fairview, KY 42221			Form <b>1099-B</b>	
			Reported } Gross proce	
		\$ 8,859.00	to IRS   Gross proce	eeds less commissions and option premiums
PAYER'S federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax v	vithheld
21-2XXXXXX	211-XX-XXXX	\$	\$	0 B
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged	Copy B For Recipient
Jeremy R. Dalhart	Jeremy R. Dalhart		CXONLINGCO	This is important tax information and is
Street address (including apt. no.)		7 Description	being furnished to the Internal Revenue	
1068 Perry Street		Purdue	Service. If you are required to file a return, a negligence penalty or	
City, state, and ZIP code		8 Profit or (loss) realized in 2008	9 Unrealized profit or ( open contracts—12/	loss) on other sanction may be
Your City, State, and ZIP	Code		'	imposed on you if this income is taxable and
		\$	\$	the IRS determines that
CORPORATION'S name		10 Unrealized profit or (loss) on open contracts-12/31/2008	11 Aggregate profit or (	reported.
		\$	\$	
Account number (see instructions)		12 If the box is checked, the rec their tax return based on the		
Form <b>1099-B</b>	(keep for your record	l ls)	Department of the Tr	reasury - Internal Revenue Service

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.

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**

PAYER'S name, street address, city, state, and ZIP code			Gross distribut	ion	OMB No. 1545-0119			Distributions From Pensions, Annuities,	
Souls Trust Company		\$	838.00			2008		Retirement or Profit-Sharing	
Sauk Trust Company P. O. Box 254		2a	Taxable amour	nt		<u> </u>		Plans, IRAs, Insurance	
Fairview, KY 42221		\$	838.00		F	orm 1099-R		Contracts, etc.	
		2b	Taxable amour			Total distribution		Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	e tax	income on your federal tax	
21-3XXXXXX	211-XX-XXXX	\$			\$			return. If this form shows federal income	
RECIPIENT'S name		5	Employee contr /Designated Ro contributions or insurance prem	th	6 Net unrealized appreciation in employer's securiti			tax withheld in box 4, attach this copy to	
Jeremy R. Dalhart		\$	insulation prom	iums	\$			your return.	
Street address (including apt. no	p.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is	
1068 Perry Street			7	SIMPLE	\$		%	being furnished to	
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.	
	1st year of desig. Roth contrib.	10 \$	State tax withhe	eld	11 State/Payer's state no. YS/21-3XXXXXX		12 State distribution \$		
Account number (see instructions)		13 \$ \$	Local tax withhe	eld	14	Name of localit	ty	15 Local distribution \$	

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

	CORRE	СТІ	ED (if checke	d)					
PAYER'S name, street address, city, state, and ZIP code		1	Gross distribut	oss distribution OMI		IVID INO. 1343-0119		Distributions From Insions, Annuities,	
Yale Security IRA		\$	11,755.00		2008			Retirement or Profit-Sharing	
P. O. Box 2537		2a	Taxable amour	nt		<u>/</u>		Plans, IRAs, Insurance	
Fairview, KY 42221		\$			F	orm 1099-R		Contracts, etc.	
		2b	Taxable amour not determined			Total distributio	n 🗌	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	e tax	income on your federal tax	
21-4XXXXXX	211-XX-XXXX	\$			\$			return. If this form shows federal income	
RECIPIENT'S name  Jeremy R. Dalhart			Employee contr /Designated Ro contributions or insurance premi	th	Net unrealized appreciation in employer's securit		ı	tax withheld in box 4, attach this copy to	
Jeremy R. Damart		\$	insurance prem	iuiiis	\$			your return.	
Street address (including apt. no	0.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is	
1068 Perry Street			Ğ	SIMPLE	\$		%	being furnished to	
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b \$	Total employee cor	ntributions		
	1st year of desig. Roth contrib.	\$	State tax withhe	eld	11	State/Payer's s	tate no.	12 State distribution \$	
Account number (see instructions)		13	Local tax withhe	eld	14	Name of locali	tv	\$ 15 Local distribution	
Account number (see instructions)		\$	LOGGI IAX WITH				·,	\$	
Form <b>1099-R</b>					Dep	partment of the Tre	easury - I	nternal Revenue Service	

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

### **Line 16—Pensions and Annuities**

	CORRE	СТ	ED (if checke	d)				
PAYER'S name, street address, city, state, and ZIP code		1	1 Gross distribution				Distributions From Insions, Annuities,	
Defense Finance & Accounting SVC US Military Retirement Pay P. O. Box 7139		_	1,200.00 Taxable amour 1,200.00	nt		20 <b>08</b>		Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
London, KY 40741		2b	Taxable amour			Total distributio	n 🗌	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	e tax	income on your federal tax
13-4XXXXXX	212-XX-XXXX	\$	,		\$			return. If this form shows federal income
RECIPIENT'S name  Janice B. Smith		5 Employee contributions // Designated Roth contributions or insurance premiums		1	tax withheld in box 4, attach this copy to			
Street address (including apt. n	0.)	\$	Distribution	IRA/	\$ 8	Other		your return.
1068 Perry Street	,		code(s)	SEP/ SIMPLE	\$		%	This information is being furnished to the Internal
City, state, and ZIP code Your City, State, and ZIP	Code	9a	Your percentage distribution	of total %	of total 9b Total employee contribution		ntributions	Revenue Service.
	1st year of desig. Roth contrib.	10 \$	State tax withhe	eld	11	State/Payer's s YS/13-4XX		12 State distribution \$
Account number (see instructions)		+ +	Local tax withhe	eld	14	Name of locali	ty	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<sup>®</sup> 2007). He recovered \$271 of his cost during the first year. Jeremy did not select a joint and survivor annuity.

	☐ CORRE	СТІ	ED (if checke	d)				
PAYER'S name, street address, city, state, and ZIP code		1	I Gross distribution					Distributions From nsions, Annuities,
Stillman Pension Fund 36964 Dana Road Fairview, KY 42221		\$ 2a \$	18,625.00 Taxable amour	nt	20 <b>08</b>		Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2b	Taxable amour	_	Total distribution		n 🔲	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	e tax	income on your federal tax
24-0XXXXXX	211-XX-XXXX	\$			\$	1,715.00		return. If this form shows
RECIPIENT'S name  Jeremy R. Dalhart			5 Employee contributions /Designated Roth contributions or insurance premiums			tax withheld in box 4, attach this copy to		
		\$			\$			your return.
Street address (including apt. ne	o.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is
1068 Perry Street			7	SIMPLE	\$		%	being furnished to
City, state, and ZIP code Your City, State, and ZIP	City, state, and ZIP code Your City, State, and ZIP Code		Your percentage distribution	Your percentage of total stribution 96 Total employee contribution 5,864.00		ntributions	Revenue Service.	
	1st year of desig. Roth contrib.	10 \$	State tax withhe	eld	11 State/Payer's state no. YS/24-0XXXXXX		12 State distribution \$	
Account number (see instructions)		13 \$ \$	Local tax withho	eld	14	Name of locali	ty	15 Local distribution \$
Form <b>1099-R</b>					Dep	partment of the Tre	easury - I	nternal Revenue Service

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

### **Line 19—Unemployment Compensation**

	☐ COR	RRECTED (if checked)			
PAYER'S name, street address, city,	state, ZIP code, and telephone no	Unemployment compensation	OMB No. 1545-0120	1	
Kentucky Unemployment Commission 32 Suffolk Street Fairview, KY 42221		\$ 1,263.00 2 State or local income tax refunds, credits, or offsets	20 <b>08</b>		Certain Government Payments
PAYER'S federal identification number 25-0XXXXXX	RECIPIENT'S identification numb	ber 3 Box 2 amount is for tax year	4 Federal income tax \$ 120.00	withheld	Copy B For Recipient
RECIPIENT'S name  Jeremy R. Dalhart		5 ATAA payments	6 Taxable grants		This is important tax information and is being furnished to the Internal Revenue
Street address (including apt. no.) 1068 Perry Street		7 Agriculture payments	8 Box 2 is trade or business income	<b>-</b> [	Service. If you are required to file a return, a negligence penalty or
City, state, and ZIP code Your City, State, and ZIP Code					other sanction may be imposed on you if this income is taxable and the IRS determines that
Account number (see instructions)					it has not been reported.
Form <b>1099-G</b>	(kee	ep for your records)	Department of the T	reasury -	- 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 SEE THE	YOUR SOCIAL SECURITY E	BENEFITS S	SHOWN IN BOX 5 MAY BE TAXABLE INCOME.			
ZUUU . SEE THE	REVERSE FOR MORE INFO	RMATION.				
Box 1. Name  Jeremy R. Dalha		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 none	A in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$13,682.00			
DESCRIPTION OF A	AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4			
Paid by check or dir	ect deposit:					
\$11,925.20		None				
Medicare Part B prem	iums deducted from					
your benefits: \$11	56.80					
Medicare Prescriptio		Box 6. Voluntary Federal Income Tax Withholding \$360.00				
		Box 7. Ad	ldress			
\$600.00		Jerem	y Dalhart			
Total Additions:		1068	Perry Street			
\$13,682.00		Your City, State, and ZIP Code				
Benefits for 2008:						
\$13,682.00						
		Box 8. Cla	aim Number (Use this number if you need to contact SSA.)			
Draft as of June 1	3, 2008 - Subject t	o Char	nge 211-xx-xxxx			
Form <b>SSA-1099-SM</b> (1-2008)	DO NOT RETURN	THIS FOR	RM TO SSA OR IRS			

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

#### Line 21—Other Income

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

Janice had \$2,250 in gambling losses.

### Line 31a—Alimony Paid Adjustment

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

### **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.

### Line 33—Student Loan Interest Adjustment

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

### **Line 40—Itemized Deductions**

Because of high unreimbursed medical expenses this year, 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 Ca	ncer \$225
Society, Shriner's Children's Hospital with cancelled che	ck and receipt
Contributions to Millsap Elementary School with cancelled	check and receipt \$250
Salvation Army (FMV of clothes and TV in good used cond	lition) \$350
Home mortgage interest (Form 1098)	\$3,164
County real estate tax (property tax statement based on pro	perty value) \$875
City real estate tax (property tax statement based on property	erty 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<sup>®</sup>, review the Forms Tree and address any red exclamation marks by completing the unanswered questions. Do the Diagnostics to ensure there are no e-filing problems.

#### Signature Line

Jeremy and Janice want to sign their return using the Practitoner'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.

Ve	Verifying the Return Check each item only when you verify that the review step is complete.									
-, 0			Shock dual from only mion you voing that the review	otop to complete.						
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this	s tax return.						
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting	ng documents.						
3.	Yes	No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.							
4.	Yes	No	Filing status was correctly determined and is notated on the	Intake/Interview Sheet.						
5.	Yes	No	Dependent information is correctly shown including names, S	SSNs/ITINs, and DOBs.						
6.	Yes	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/	1099s is shown.						
7.	Yes	No	Any <b>Adjustments to Income</b> are correctly reported.							
8.	Yes	No	The completed return reflects the correct <b>standard deductior</b> were used. If <b>itemized deductions</b> were used, the Schedule accurately based on supporting documents.							
9.	Yes	No No	The <b>non-refundable credits</b> have been correctly reported.							
10.	Yes	No	All payments from W-2s and F1099's and estimated tax paym	nents are correct.						
11.	Yes	No	The <b>refundable credits</b> are correctly reported including the the information provided.	EIC determination based on						
12.	Yes	No No	If <b>direct deposit or debit</b> was elected, information on the retuchecking/saving account and routing information.	ırn matches the taxpayer's						
F	inishing	the Retu	rn Check the appropriate box once you have confirmed	I 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 ta	xpayer que	stions/issues about the completed return have been answered.							
Cata	alog Numbe	r 52121E	Page 4	Form <b>13614-C</b> (9-2008)						

## **Advanced Practice Exercises 9–12**

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

` '	Intake	-			y – Internal Revenue Ser Quality Revie		:	OMB	# 1545-1964	
You (and Spous	se) will need	d:								
Proof of Identity					Amounts of	f any other inc	ome			
Social Security C	ard or Individu	ıal Tax			<ul> <li>Child care j</li> </ul>	provider's iden	ntificatio			
Identification Number (ITIN) letter for all individuals to be listed on the return  • Amounts/dates of estimated of payments made, etc.						ted or o	other ta	ax .		
• Copies of ALL W	7-2, 1098, 1099	) forms				ments showing requesting dire				
art I: Taxpayer	Information	า								
1. Your First Name	)		M.I.	Last Na	me		2		of Birth	
Troy		1	H.	McCool				)3/12/1	dd/yyyy) 934	
3. US Citizen or Re	esident Alien	4. Le	gally Bl	ind	5. Totally and Perm	anently Disab	led 6	. Occı	upation	
			Yes	⊠ No	☐ Yes ☒ No			Retired		
7. Spouse's First N	lame		M.I.	Last Na	me		8	3. Date (mm/c	of Birth	
Yvonne		1	A.	Smith				0/30/19	936	
9. US Citizen or Re	esident Alien	10. Le	egally E	Blind	11. Totally and Perr	manently Disat	oled 1	2. Occ	upation	
ĭ Yes ☐ N	10		] Yes	⊠ No	☐ Yes 🗵 N	0	[	Deceas	ed	
13. Address				Apt # Ci	ty		S	state Z	ip Code	
30911 Bard Road				Yo	our City				our ZIP Cod	
14. Phone Number		dress			15. Could you or y					
Phone: (866)	235-XXXX				Phone: (866 ) 235-XXXX on the income tax return of any ot					
e-mail:					☐ Yes 🗵 N	NO				
16. On December 3						No				
16. <b>On December 3</b> a. Were you:	Single	☐ Leg			☐ Separated	☐ Divorced	_	☑ Wide	owed	
16. <b>On December</b> 3 a. Were you: December 3 b. If married, did	Single I you live with y	your sp	ouse d	uring any	☐ Separated part of the last six me	☐ Divorced onths of the year	ear?	Yes	owed	
a. Were you: Do. If married, did	Single I you live with y	your sp	ouse d	uring any	☐ Separated	☐ Divorced onths of the year	ear?	Yes	<u> </u>	
a. Were you: b. If married, did	Single I you live with ye deceased? If	your sp f yes, p	ouse d	uring any the date o	☐ Separated part of the last six me	☐ Divorced onths of the ye	ear? [ nm/dd/	Yes	<u> </u>	
a. Were you: L b. If married, did c. Is your spouse	Single I you live with ye deceased? If	your sp f yes, p ent Inf	ouse d rovide orma	uring any the date o	Separated part of the last six months of death.	Divorced onths of the year (n	ear? [ nm/dd/	Yes	<u> </u>	
a. Were you:  b. If married, did c. Is your spouse  Part II. Family ar	Single I you live with ye deceased? If	your sp f yes, p ent Inf	ouse d rovide ormat nome an	uring any the date o	Separated part of the last six months of death.  not include you or	Divorced onths of the year (n	ear? [nm/dd/y	Yes yyyyy)	Is the depender	
a. Were you: b. If married, did c. Is your spouse  Part II. Family ar	Single d you live with ye deceased? If nd Depende yone who lived in	your sp f yes, p ent Inf	ouse d rovide ormat nome an	the date of birth	Separated part of the last six months of death.  not include you or your home that you sup Relationship to you	Divorced onths of the year (note your spouse) ported during the Number of months person lived with you	ear? [ nm/dd/y ne year.  US C Resider Canada (yes	Yes	Is the depender a full time student?	
a. Were you:  b. If married, did c. Is your spouse  art II. Family ar	Single d you live with ye deceased? If  and Depende  yone who lived in  Name rst, last)	your sp f yes, p ent Inf	ouse d rovide ormatione and	uring any the date of tion - Do d outside pate of Birth nm/dd/yyyy	Separated part of the last six months feet the	Divorced onths of the year your spouse ported during the Number of months person lived with you last year	ear? [ nm/dd/y ne year.  US C Resider Canada (yes	Yes yyyy)  citizen, nt of US, or Mexico or no)	Is the depender a full time student? (yes or no)	
a. Were you:  b. If married, did c. Is your spouse  art II. Family ar	Single d you live with ye deceased? If  Ind Depender  Ind Depender  Ind Name  Ind Name  Instruction (a)	your sp f yes, p ent Inf	ouse d rovide ormatione and	uring any the date of tion - Do ad outside tate of Birth nm/dd/yyyy  (b)	Separated part of the last six months of death.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)	Divorced on the year of the year spours spouse opported during the Number of months person lived with you last year (d)	ear? [nm/dd/s.	Yes yyyy)  citizen, nt of US, or Mexico or no)	Is the depender a full time student? (yes or no)	
a. Were you:  b. If married, did c. Is your spouse  art II. Family ar	Single d you live with ye deceased? If  Ind Depender  Ind Depender  Ind Name  Ind Name  Instruction (a)	your sp f yes, p ent Inf	ouse d rovide ormatione and	uring any the date of tion - Do ad outside tate of Birth nm/dd/yyyy  (b)	Separated part of the last six months of death.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)	Divorced on the year of the year spours spouse opported during the Number of months person lived with you last year (d)	ear? [nm/dd/s.	Yes yyyy)  citizen, nt of US, or Mexico or no)	Is the depender a full time student? (yes or no)	
a. Were you:  b. If married, did c. Is your spouse art II. Family ar	Single d you live with ye deceased? If  Ind Depender  Ind Depender  Ind Name  Ind Name  Instruction (a)	your sp f yes, p ent Inf	ouse d rovide ormatione and	uring any the date of tion - Do ad outside tate of Birth nm/dd/yyyy  (b)	Separated part of the last six months of death.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)	Divorced on the year of the year spours spouse opported during the Number of months person lived with you last year (d)	ear? [nm/dd/s.	Yes yyyy)  citizen, nt of US, or Mexico or no)	Is the depender a full time student? (yes or no)	
a. Were you:  b. If married, did c. Is your spouse  art II. Family ar  Print the name of ever	Single d you live with ye deceased? If  Ind Depender  Ind Depender  Ind Name  Ind Name  Instruction (a)	your sp f yes, p ent Inf	ouse d rovide ormatione and	uring any the date of tion - Do ad outside tate of Birth nm/dd/yyyy  (b)	Separated part of the last six months of death.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)	Divorced on the year of the year spours spouse opported during the Number of months person lived with you last year (d)	ear? [nm/dd/s.	Yes yyyy)  citizen, nt of US, or Mexico or no)	Is the depender a full time student? (yes or no)	
a. Were you:  b. If married, did c. Is your spouse  Part II. Family ar  Print the name of ever	Single d you live with ye deceased? If  Ind Depender  Ind Depender  Ind Name  Ind Name  Instruction (a)	your sp f yes, p ent Inf	ouse d rovide ormatione and	uring any the date of tion - Do ad outside tate of Birth nm/dd/yyyy  (b)	Separated part of the last six months of death.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)	Divorced on the year of the year spours spouse opported during the Number of months person lived with you last year (d)	ear? [nm/dd/s.	Yes yyyy)  citizen, nt of US, or Mexico or no)	Is the depender a full time student? (yes or no)	
a. Were you:  b. If married, did c. Is your spouse  Part II. Family ar  Print the name of ever	Single d you live with ye deceased? If  Ind Depender  Ind Depender  Ind Name  Ind Name  Instruction (a)	your sp f yes, p ent Inf	ouse d rovide ormatione and	uring any the date of tion - Do ad outside tate of Birth nm/dd/yyyy  (b)	Separated part of the last six months of death.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)	Divorced on the year of the year spours spouse opported during the Number of months person lived with you last year (d)	ear? [nm/dd/s.	Yes yyyy)  citizen, nt of US, or Mexico or no)	Is the depender a full time student? (yes or no)	
a. Were you:  b. If married, did c. Is your spouse  Part II. Family ar  Print the name of every (first)  Ashle	Single d you live with ye deceased? If nd Depende yone who lived it Name rst, last)  y Fergus	your sp f yes, p ent Inf in your t	ouse d rovide  ormat  nome an  04  Paper  n OMB cc	uring any the date of tion – Do d outside the date of Birth hmm/dd/yyyy (b) 0/05/1994	Separated part of the last six months of death.  o not include you or your home that you sup  Relationship to you (son, daughter, etc.)	Divorced on the year of the year of the year of the year of months person lived with you last year (d) 8	ear? [nm/dd/s  ne year.  US C Resider Canada (yes) (i) Yes	Yes yyyyy)  itizen, nt of US, or Mexico or no) e)	Is the depender a full time student? (yes or no) (f)  Yes	
a. Were you:  b. If married, did c. Is your spouse art II. Family ar Print the name of every (first and the Paperwork Reduction Act Is, if you have any comments	Single d you live with ye deceased? If nd Depende yone who lived it Name rst, last)  y Fergus  requires that the IRS ts regarding the time	your sp f yes, p ent Inf in your h	ouse d rovide ormained and one are of the second of the se	tion – Dod outside object of Birth nm/dd/yyyy (b)  work Recentrol numbered with this st	Separated part of the last six months of death.  Do not include you or your home that you sup Relationship to you (son, daughter, etc.)  (c) Grandchild  Buction Act Notice on all public information reque	Divorced on the year of the year of the year of the year of months person lived with you last year (d) 8	ear? [nm/dd/s  ne year.  US C Resider Canada (yes) (i) Yes	Yes yyyyy)  itizen, nt of US, or Mexico or no) e)	Is the depender a full time student? (yes or no) (f)  Yes	

			COMMON INCOME AND EXPENSES
Part III.	Income	e – C	Did you (or your spouse) receive:
☐ Yes	⊠ No ⊠ No		Wages or Salary (include W-2s for all jobs worked during the year) Tip income
✓ ✓ Yes  ☐ Yes	□ No ☑ No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account State tax refund (may be taxable if you itemized last year)
☐ Yes	⊠ No	5.	
☐ Yes ☐ Yes	⊠ No ⊠ No		Alimony income
☐ Yes	⊠ No		Sale of Stock, Bonds or Real Estate  Disability income
× Yes	☐ No		Pensions, Annuities, and/or IRA distributions
☐ Yes	⊠ No		Unemployment (1099-G)
ĭ Yes	☐ No		Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
ĭ Yes	□ No		Other Income: Identify Gambling Winnings (W2G)
	Evnen		Did you (or your spouse) make or have:
∐ Yes	⊠ No		Alimony payments (if yes, you must provide the name and SSN of the recipient)
∐ Yes	⊠ No		Contributions to IRA or other retirement account
☐ Yes	⊠ No		Educational expenses for you, your spouse and/or dependents
⊠ Yes	☐ No		Un-reimbursed medical expenses
ĭ Yes	□ No		Home mortgage payments (interest and taxes – see Form 1098)
⊠ Yes	☐ No		Charitable contributions
∐ Yes	⊠ No	7.	7 - (
☐ Yes	⊠ No		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 \	/. Fo	or (	Completion by a Certified Volunteer
Intake/Int Voluntee	erview Sl r Resourd ne Intake/	heet i ce Gu	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. Remember to ask for all documentation. View Sheet with any changes identified during your interview. Confirm all information with
☐ 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 inter	view,	the filing status of the taxpayer is: $\square$ Single $\square$ MFJ $\square$ MFS* $\square$ HOH $\square$ QW *If MFS, then spouse's name and SSN should be included on the tax return.
Did the ta	xpayer re	eceive	e an Economic Stimulus Payment last year?
✓ Yes	☐ No		es, how much? <u>\$1500</u>
Catalog N	umber 52	2121E	Page 2 Form <b>13614-C</b> (9-2008)

### 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	ie) \$623
Gambling losses	\$2,550







		CTED (if checked)		
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
Alvin Bond Fund 100 Wiley Street, Suite 58 Fairview, KY 42221	37	\$ 1,565.00  1b Qualified dividends  \$ 875.00	20 <b>08</b>	Dividends and Distributions
,		\$ 875.00  2a Total capital gain distr.	2b Unrecap. Sec. 12	250 gain
		\$ 737.00	\$	Copy B For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number			
23-1XXXXXX	221-XX-XXXX			
RECIPIENT'S name	I	2c Section 1202 gain	2d Collectibles (289	%) gain This is important
T M O		\$	\$	tax information
Troy H. McCook		3 Nondividend distributions \$	4 Federal income tax	withheld and is being furnished to the
Street address (including apt. no.)		Ψ	5 Investment expen	Internal Revenue Service. If you
30911 Bard Road			   \$	are required to file a return, a
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S.	negligence
Your City, State, and ZIP	Code	\$		penalty or other sanction may be
Account number (see instructions)		8 Cash liquidation distributions	Noncash liquidations	imposed on you if this income is
		\$	\$	taxable and the
				IRS determines that it has not been reported.
Form <b>1099-DIV</b>	(keep for your recor	ds)	Department of the Ti	reasury - Internal Revenue Service

	☐ CORRE	CTE	ED (if checke	d)					
PAYER'S name, street address,	city, state, and ZIP code	1	1 Gross distribution OMB No. 1545-0119				Distributions From Pensions, Annuities, Retirement or Profit-Sharing		
Defense Finance and Accounting SVC			23,919.00		2008				'
US Military retirement Pay		2a	Taxable amour	nt				Plans, IRAs Insurance	
P. O. Box 7139			23,919.00		F	orm <b>1099-R</b>		Contracts, etc.	
London, KY 42221		2b	Taxable amour			Total distribution	n 🔲	Copy B Report this	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	e tax	income on your federal tax	
13-4XXXXXX	221-XX-XXXX	\$			\$	1580.00		return. If this form shows federal income	
RECIPIENT'S name  Troy H. McCook		5	Employee contr /Designated Ro contributions or insurance prem	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to	
,		\$	·		\$			your return.	
Street address (including apt. no	o.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is	
30911 Bard Road			7	SIMPLE	\$		%	being furnished to	
City, state, and ZIP code Your City,State, and ZIP Code		9a	Your percentage distribution	of total %	9b \$	Total employee cor	tributions	Revenue Service.	
	1st year of desig. Roth contrib.	10 \$	State tax withhe	eld		State/Payer's s		<b>12</b> State distribution \$ 23,919.00	
		\$						\$	
Account number (see instructions)		13 \$	Local tax withh	eld	14	Name of localit	ty	15 Local distribution \$	
		\$						\$	

	☐ CORRE	СТ	ED (if checke	d)				
PAYER'S name, street address,	PAYER'S name, street address, city, state, and ZIP code			ion	ОМ	B No. 1545-0119	Distributions From nsions, Annuities,	
Harris Trust P. O. Box 1389 Fairview, KY 42221			13,223.00 Taxable amoun 13,223.00	nt		20 <b>08</b> orm 1099-R	Pe	Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amou			Total distribution	n 🗆	Сору В
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)		4	Federal income withheld		Report this income on your federal tax
22-2XXXXXX	221-XX-XXXX	\$			\$			return. If this form shows federal income
RECIPIENT'S name  Troy H. McCook		\$	Employee contr /Designated Ro contributions or insurance prem	th	6 \$	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.
Street address (including apt. n	0.)	—	Distribution code(s)	IRA/ SEP/ SIMPLE	·	Other		This information is
30911 Bard Road			7		\$		%	being furnished to the Internal
City, state, and ZIP code Your City, State, and ZIP	Code	9a	Your percentage distribution	of total %	9b \$	Total employee cor	ntributions	Revenue Service.
1st year of desig. Roth contrib.		10 \$	State tax withhe	eld		State/Payer's s		12 State distribution \$ 13,223.00
Account number (see instructions)			Local tax withh	eld	14	Name of localit	ty	15 Local distribution \$
Form <b>1099-R</b>					Dep	partment of the Tre	easury - I	nternal Revenue Service

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT							
2008 • PART OF	2008 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  Box 1. Name  Box 2. Beneficiary's Social Security Number						
ZUUU . SEE THE	REVERSE FOR MORE INFO	RMATION.					
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 SS/ none	A in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4, \$12,108.00				
DESCRIPTION OF A	AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4				
Paid by check or dir	ect deposit:						
\$10,525.20		None					
Medicare Part B prem	iums deducted from						
your benefits: \$11	56.80						
		Box 6. Voluntary Federal Income Tax Withholding					
Medicare Prescriptio	n Drug premiums	\$300.00					
(Part D) deducted fr	om your benefits:	Box 7. Address					
		Troy	H. McCook				
\$426.00		30911	Bard Road				
Total Additions:		Your City, State, and ZIP Code					
\$12,108.00							
Benefits for 2008:							
\$12	,108.00	Box 8. Claim Number (Use this number if you need to contact SSA.)					
Draft as of June 1	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 SS	A-1099 – SOCIAL SE	CURITY	BENEFIT STATEMENT	
2008 : PART OF	F YOUR SOCIAL SECURITY E E REVERSE FOR MORE INFO	BENEFITS S	SHOWN IN BOX 5 MAY BE TAXABLE INCOME.	
Box 1. Name Yvonne Smith			eneficiary's Social Security Number	
Box 3. Benefits Paid in 2008 \$3,960.00	Box 4. Benefits Repaid to SS/	A in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4 \$3,960.00	
DESCRIPTION OF	AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or dir	ect deposit:	None		
Medicare Part B prem	iums deducted from			
your benefits:				
\$360.00				
Medicare Prescriptio	n Drug premiums	Box 6. Voluntary Federal Income Tax Withholding		
(Part D) deducted fr	om your benefits:		\$300.00	
		Box 7. Ac	ddress	
		Yvonn	e Smith	
Total Additions:		30911	Bard Street	
\$3,960.00		Your	City, State, and ZIP Code	
Benefits for 2008:				
\$3,	960.00			
		Box 8. Cl	aim Number (Use this number if you need to contact SSA.,	
Draft as of June 1	<u> 3, 2008 - Subject t</u>	o Char	nge 221-xx-xxxx	
Form <b>SSA-1099-SM</b> (1-2008)	DO NOT RETURN	THIS FOR	RM TO SSA OR IRS	

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

# **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.

	Qu	ality Revi	ews complete the Quality Process and help ensure an acc	urate return.						
Ve	rifying th	e Return	Check each item only when you verify that the review step	is complete.						
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this tax	return.						
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting doc	cuments.						
3.	Yes	No No	The taxpayer(s) address and Date of Birth match the Intake/Interbeen confirmed with the taxpayer.	view Sheet and have						
4.	Yes	No No	Filing status was correctly determined and is notated on the Intake	e/Interview Sheet.						
5.	Yes	No No	Dependent information is correctly shown including names, SSNs.	/ITINs, and DOBs.						
6.	Yes	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s	s is shown.						
7.	Yes	No No	Any <b>Adjustments to Income</b> are correctly reported.							
8.	Yes	No No	The completed return reflects the correct <b>standard deduction</b> unle were used. If <b>itemized deductions</b> were used, the Schedule A has accurately based on supporting documents.							
9.	Yes	No No	The <b>non-refundable credits</b> have been correctly reported.							
10.	Yes	No No	All payments from W-2s and F1099's and estimated tax payments	are correct.						
11.	Yes	No No	The <b>refundable credits</b> are correctly reported including the EIC de the information provided.	etermination based on						
12.	Yes	No No	If <b>direct deposit or debit</b> was elected, information on the return machecking/saving account and routing information.	atches the taxpayer's						
F	inishing	the Retu	rn Check the appropriate box once you have confirmed the	steps have been taken.						
			rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signa their files. Retain original signed Form 8879 with the Forms W-2's an							
	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 ta	xpayer que	stions/issues about the completed return have been answered.							
Cata	alog Numbe	r 52121E	Page 4	Form <b>13614-C</b> (9-2008)						

Department of the Treasury - Internal Revenue Service Form 13614-C OMB # 1545-1964 Intake/Interview & Quality Review Sheet (September 2008) You (and Spouse) will need: Proof of Identity Amounts of any other income Child care provider's identification number Social Security Card or Individual Tax Amounts/dates of estimated or other tax Identification Number (ITIN) letter for all individuals to be listed on the return payments made, etc. Bank documents showing routing and account Copies of ALL W-2, 1098, 1099 forms numbers if requesting direct deposit/debit Part I: Taxpayer Information 1. Your First Name M.I. Last Name 2. Date of Birth (mm/dd/yyyy) 02/14/1939 D. Paul Austin 5. Totally and Permanently Disabled 3. US Citizen or Resident Alien 6. Occupation 4. Legally Blind × No × No ☐ Yes ☐ Yes Machinist 7. Spouse's First Name 8. Date of Birth M.I. Last Name (mm/dd/yyyy) 11. Totally and Permanently Disabled 12. Occupation 9. US Citizen or Resident Alien 10. Legally Blind ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No 13. Address Apt # | City State | Zip Code 14. Phone Number and e-mail address 15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? Phone: (602 ) 555-XXXX ☐ Yes 🗵 No e-mail: 16. On December 31 st a. Were you: 
Single ☐ Legally Married ☐ 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 Date of Birth Relationship to you Number of US Citizen, Is the dependent months person lived with you Resident of US, Canada or Mexico a full time (first, last) mm/dd/yyyy (son, daughter, etc.) student? last year (yes or no) (yes or no) (e) 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	e – C	old you (or your spouse) receive:
	No   No   No   No   No   No   No   No	1. 2. 3. 4. 5. 6. 7. 8. 9. 10.	Wages or Salary (include W-2s for all jobs worked during the year) Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account State tax refund (may be taxable if you itemized last year)
Part IV.	Expen	ses	- Did you (or your spouse) make or have:
<ul> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☒ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> </ul>	<ul> <li>X No</li> <li>X No</li> <li>X No</li> <li>X No</li> <li>X No</li> <li>X No</li> <li>X No</li> <li>X No</li> <li>X No</li> <li>X No</li> </ul>	2. 3. 4. 5. 6. 7.	Alimony payments (if yes, you must provide the name and SSN of the recipient)  Contributions to IRA or other retirement account  Educational expenses for you, your spouse and/or dependents  Un-reimbursed medical expenses  Home mortgage payments (interest and taxes – see Form 1098)  Charitable contributions  Child/dependent care expenses that allow you (and your spouse - if married) to work  Any estimated tax payments for this tax year  Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Volunte Intake/In Voluntee	er Prepa terview SI r Resourc ne Intake/	arer I heet i ce Gu	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, ide, while discussing the questions on this form. Remember to ask for all documentation. View Sheet with any changes identified during your interview. Confirm all information with
			Did any of these dependents file a joint return for this tax year?  Can anyone else claim any of these dependents on their income tax return?  Did any dependent on the return provide more than 50% of their own support?  Were any of these dependents permanently and totally disabled last year?  Did the taxpayer provide over half the support for each of these dependents?  Based on the interview, how many individuals qualify as dependents for this return?  Based on the interview, does the taxpayer qualify for EIC?  the filing status of the taxpayer is:   Single MFJ MFS* HOH QW  *If MFS, then spouse's name and SSN should be included on the tax return.
× Yes	□No	If y	es, how much? \$600
Catalog N	iumber 52	1216	Page 2 Form <b>13614-C</b> (9-2008)

### **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,	='		_20	 977
PAY TO THE ORDER OF				\$ LLARS
BRIDGEWATER Atlanta, GA 3030	R CREDIT UNION 04			 
: 322070239	:0027449523456	977		

	a Employee's social security number 231-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use		he IRS website	
<ul><li>b Employer identification number</li><li>23-1XXXXXX</li></ul>	(EIN)		<b>1</b> Wa	ges, tips, other compensation \$22,876.39	2 Federal income	tax withheld \$2,617.10	
c Employer's name, address, and Johnson Precision Too			<b>3</b> So	cial security wages \$22,876.39	4 Social security	tax withheld \$1,418.32	
612 River Road Detroit, MI 48233	3. 4.1.4			dicare wages and tips \$22,876.39	6 Medicare tax w	ithheld \$331.70	
,				cial security tips	8 Allocated tips		
d Control number 7829 RET			<b>9</b> Ad	vance EIC payment	10 Dependent care	benefits	
e Employee's first name and initial Last name Su Paul Austin 128 Ashland Rd. Your City, State, and Zip Code			13 Statuto employ	X	12a See instructions for box 12    12b		
<ul><li>f Employee's address and ZIP co</li><li>5 State Employer's state ID nun</li></ul>		17 State incom	o tav	18 Local wages, tips, etc.	19 Local income tax	20 Locality nar	
YS   2-151-2022	\$22,876.39		20.69	Local wayes, ups, etc.	19 Local Income tax	20 Locality Hair	
		200	] &	Department o	f the Treasury—Internal	Revenue Service	

/LENDER'S name, address, and telephone number //ater Credit Union enik Avenue MA 02109	* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 2008 Form 1098	Mortgage Interest Statement
federal identification no. PAYER'S social security number 151-XX-XXXX	<ul><li>1 Mortgage interest received</li><li>\$ 1,559.25</li></ul>	For Payer	
RROWER'S name	2 Points paid on purchase of \$1,000.00	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	
s (including apt. no.)	3 Refund of overpaid interes	negligence penalty or other sanction may be imposed on	
nland Rd. ad ZIP code ity, State, and Zip Code	\$ 4 Mortgage insurance prem \$ 272.86	you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for	
ber (see instructions)	5 Real Estate Taxes \$ 676.49	these points or because you did not report this refund of interest on your return.	

	CORRE	CTED (if checked)			
PAYER'S name, street address, cit	y, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110		
John & Mary Brokerage 1300 Colby Avenue	Services	\$ 123.75  1b Qualified dividends	2008	ı	Dividends and Distributions
Montpelier, VT 05602		s 123.75	Form <b>1099-DIV</b>		
		2a Total capital gain distr.	2b Unrecap. Sec. 12	250 gain	Copy B
		§ 68.12	<b> </b>		For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number				
23-3XXXXXX	231-XX-XXXX				
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (289	%) gain	This is importan
<b>5</b> :		\$	\$		tax information
Paul Austin		3 Nondividend distributions \$	4 Federal income tax	withheld	and is being furnished to the
Street address (including apt. no.)		<b>D</b>	5 Investment expen	ises	Internal Revenue Service. If you
128 Ashland Road			   \$		are required to
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S.	possession	negligence
Your City, State, and ZIP Code		\$			penalty or other
Account number (see instructions)		Cash liquidation distributions	Noncash liquidations	on	sanction may be imposed on you if this income is
		\$	<b> </b>		taxable and the
					IRS determines that it has no been reported
orm 1099-DIV	(keep for your recor	ds)	Department of the Tr	reasury -	Internal Revenue Service

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD	2008	PAYMENTS BY THE RAILROAD RETIREME	NT BOARD		
844 N RUSH ST CHICAGO IL 60611-2092	Gross Social Security Equivalent Benefit	\$ 7,368.00			
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX	Portion of Tier 1 Paid in 2007	\$ 7,300.00			
Claim Number and Payee Code	Social Security Equivalent Benefit     Portion of Tier 1 Repaid to RRB in 2007				
2. Recipient's Identification Number	Net Social Security Equivalent Benefit	A 7.000.00	COPY C -		
231-XX-XXXX	Portion of Tier 1 Paid in 2007	\$ 7,368.00	FOR		
Recipient's Name, Street Address, City, State, and Zip Code	Workers' Compensation Offset in 2007		RECIPIENT'S RECORDS		
Paul Austin 128 Ashland Road	Social Security Equivalent Benefit     Portion of Tier 1 Paid for 2006		THIS		
Your City, State, and ZIP Code	Social Security Equivalent Benefit     Portion of Tier 1 Paid for 2005		INFORMATION IS BEING FURNISHED		
	Social Security Equivalent Benefit     Portion of Tier 1 Paid for Years     Prior to 2004		TO THE INTERNAL REVENUE SERVICE.		
	10. Federal Income Tax Withheld \$ 750.00	11. Medicare Premium Total \$ 1156.80			

PAYERS' NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD 2008 UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092 3. Employee Contributions \$15,397.25 PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX 1. Claim Number and Payee Code 4. Contributory Amount Paid 9,397.25 COPY B -2. Recipient's Identification Number 5. Vested Dual Benefit 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. 231-XX-XXXX Recipient's Name, Street Address, City, State, and ZIP Code 6. Supplemental Annuity 7. Total Gross Paid Paul Austin 9,397.25 128 Ashland Road 8. Repayments Your City, State, and ZIP Code THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.

1,561.00

11. Country

12. Medicare Premium Total

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

Federal Income Tax
 Withheld

10. Rate of Tax

	☐ CORRE	CTI	ED (if checke	d)				
PAYER'S name, street address, city, state, and ZIP code			1 Gross distribution					Distributions From nsions, Annuities,
Davidson Bank & Trust Co. P. O. Box 848			838.00 Taxable amou	nt		2008		Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Raleigh, NC 27611		\$			F	orm 1099-R		· · · · · ·
		26	Taxable amous not determined			Total distributio	n 🗌	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	cluded	4	Federal income withheld	e tax	income on your federal tax
23-5XXXXXX	231-XX-XXXX	\$			\$	8.38		return. If this form shows federal income
RECIPIENT'S name  Paul Austin			Employee contributions or insurance prem	th	Net unrealized appreciation in employer's secu			tax withheld in box 4, attach this copy to
		\$			\$			your return.
Street address (including apt. r	10.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is
128 Ashland Road			7	SIMPLE	\$		%	being furnished to
City, state, and ZIP code Your City, State, and ZIP	City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$		Revenue Service.	
	1st year of desig. Roth contrib.	10 \$	State tax withho	eld	11	State/Payer's s	tate no.	12 State distribution \$
Account number (see instructions	1 ()	13 \$	Local tax withh	eld	14	Name of localit	ty	15 Local distribution \$
Form <b>1099-R</b>		1 *			Der	partment of the Tre	easury - I	nternal 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 re	view step is complete.
1. Yes No	A completed Intake/Interview Sheet was used to prepa	re this tax return.
<b>2.</b> Yes No	Name(s) and SSNs/ITINs for taxpayer(s) match the sup	porting documents.
3. Yes No	The taxpayer(s) address and Date of Birth match the been confirmed with the taxpayer.	Intake/Interview Sheet and have
<b>4.</b> Yes No	Filing status was correctly determined and is notated or	n the Intake/Interview Sheet.
5. Yes No	Dependent information is correctly shown including nar	nes, SSNs/ITINs, and DOBs.
6. Yes No	All <b>income</b> indicated on the Intake/Interview Sheet and	N-2s/1099s is shown.
7. Yes No	Any Adjustments to Income are correctly reported.	
8. Yes No	The completed return reflects the correct <b>standard dedu</b> were used. If <b>itemized deductions</b> were used, the Schoaccurately based on supporting documents.	
9. Yes No	The non-refundable credits have been correctly reported	ed.
<b>10.</b> Yes No	All payments from W-2s and F1099's and estimated tax	payments are correct.
11. Yes No	The <b>refundable credits</b> are correctly reported including the information provided.	the EIC determination based on
<b>12.</b> Yes No	If <b>direct deposit or debit</b> was elected, information on the checking/saving account and routing information.	e return matches the taxpayer's
Finishing the Retu	rn Check the appropriate box once you have confi	rmed the steps have been taken.
	prrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxp their files. Retain original signed Form 8879 with the Form	
Obtain taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2 signature and provide the signed return, a copy of the return ddress to the taxpayer.	
All taxpayer que	estions/issues about the completed return have been answ	ered.
Catalog Number 52121E	Page 4	Form <b>13614-C</b> (9-2008)

Department of the Treasury - Internal Revenue Service Form 13614-C OMB # 1545-1964 Intake/Interview & Quality Review Sheet (September 2008) You (and Spouse) will need: Proof of Identity Amounts of any other income Child care provider's identification number Social Security Card or Individual Tax Amounts/dates of estimated or other tax Identification Number (ITIN) letter for all individuals to be listed on the return payments made, etc. Bank documents showing routing and account Copies of ALL W-2, 1098, 1099 forms numbers if requesting direct deposit/debit Part I: Taxpayer Information 2. Date of Birth 1. Your First Name M.I. Last Name (mm/dd/yyyy) 09/16/1971 Helen Rosemont 3. US Citizen or Resident Alien 5. Totally and Permanently Disabled 6. Occupation 4. Legally Blind Yes □ No ☐ Yes × No ☐ Yes ⋉ No Editor 7. Spouse's First Name 8. Date of Birth M.I. Last Name (mm/dd/yyyy) 11. Totally and Permanently Disabled 12. Occupation 9. US Citizen or Resident Alien 10. Legally Blind П No ☐ Yes ☐ No ☐ Yes ☐ Yes ☐ No Apt # 13. Address City State Zip Code 365 Wilkes Drive Your City YS Your ZIP Code 14. Phone Number and e-mail address 15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? Phone: (803) 555-XXXX ☐ Yes 🗵 No e-mail: 16. On December 31st □ Divorced Widowed a. Were you: 
Single ☐ Legally Married ☐ Separated 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. Date of Birth Number of US Citizen. Is the dependent Name Relationship to you Resident of US, (first, last) months person a full time mm/dd/yyyy (son, daughter, etc.) lived with you Canada or Mexico student? last vear (yes or no) (ves or no) (a) (b) (c) (d) (e) 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	) — C	id you (or your spouse) receive:		
X Yes ☐ Yes	□ No ⊠ No		Wages or Salary (include W-2s for all judicional) Tip income	obs worked during the year)	
× Yes	☐ No	3.	Interest/Dividends from: checking or sa	<del>-</del>	r brokerage account
☐ Yes ☒ Yes	No No	4. 5.		- · · · · · · · · · · · · · · · · · · ·	earned income not
ĭ Yes	☐ No		Alimony income		
☐ Yes	⊠ No		Sale of Stock, Bonds or Real Estate		
☐ Yes	⊠ No		Disability income		
☐ Yes	⊠ No		Pensions, Annuities, and/or IRA distribution	utions	
× Yes	☐ No		Unemployment (1099-G)		
☐ Yes	⊠ No		Social Security or Railroad Retirement	Benefits (1099-SSA or RRB)	
☐ Yes	⊠ No	12.	Other Income: Identify		
Part IV.	Expens	ses	<ul> <li>Did you (or your spouse) make or I</li> </ul>	nave:	
☐ Yes	⊠ No	1.	Alimony payments (if yes, you must pro	ovide the name and SSN of the	e recipient)
☐ Yes	⊠ No	2.	Contributions to IRA or other retiremen	t account	
× Yes	☐ No	3.	Educational expenses for you, your spo	ouse and/or dependents	
☐ Yes	⊠ No	4.	Un-reimbursed medical expenses		
☐ Yes	× No	5.	Home mortgage payments (interest an	d taxes – see Form 1098)	
☐ Yes	⊠ No	6.	Charitable contributions		
× Yes	☐ No	7.	Child/dependent care expenses that al	low you (and your spouse - if r	narried) to work
☐ Yes	⊠ No		Any estimated tax payments for this tax		•
☐ Yes	⊠ No		Was EIC previously disallowed? (if yes		IC)
Part '	V. Fo	r (	Completion by a Cert	ified Volunteer	
Intake/In Voluntee	terview Sh r Resourd he Intake/	neet i e Gu	nstructions: You must conduct a thor is the start of your conversation with the ide, while discussing the questions on the idew Sheet with any changes identified on the control of the co	taxpayer. Use the decision tre	es in Publication 4012, r all documentation.
☐ Yes	☐ No	1.	Did any of these dependents file a joint	t return for this tax year?	
☐ Yes	☐ No	2.	Can anyone else claim any of these de	ependents on their income tax	return?
☐ Yes	☐ No	3.	Did any dependent on the return provid	de more than 50% of their own	support?
☐ Yes	☐ No	4.	Were any of these dependents perman	nently and totally disabled last	year?
☐ Yes	☐ No	5.	Did the taxpayer provide over half the s	support for each of these depe	ndents?
		6.	Based on the interview, how many indi	viduals qualify as dependents	for this return?
☐ Yes	☐ No	7.	Based on the interview, does the taxpa	yer qualify for EIC?	
Based or	the inter	view,		Single MFJ MFS*  IFS, then spouse's name and SSN sho	HOH QW QW puld be included on the tax return.
Did the ta	axpayer re	ceive	an Economic Stimulus Payment last ye	ear?	
⊠ Yes	□ No		es, how much? \$900		
Catalog N				<del></del>	Form <b>13614-C</b> (9-2008)

### 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 enure 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	OMB No. 1545-000	Safe, accurate, FAST! Use	• • • • • • • • • • • • • • • • • • • •	e IRS website v.irs.gov/efile.			
b Employer identification number ( 24-1XXXXXX	EIN)	1	Wages, tips, other compensation \$19,998.00	2 Federal income t	ax withheld 1,001.65			
c Employer's name, address, and Oakwood World-Herald		3	Social security wages \$21,266.00	4 Social security ta	x withheld 1,318.49			
1334 Dana Street Fairview, KY 42221			Medicare wages and tips \$21,266.00		6 Medicare tax withheld \$308.36			
d Control number			Social security tips  Advance EIC payment	8 Allocated tips	la an afika			
d Control number		9	\$1,000.00	10 Dependent care	penetits			
e Employee's first name and initial Helen E. Rosemont 356 Wilkes Drive Your City, State and Zl	P Code	13 <sup>S</sup> el	Nonqualified plans  atutory Retirement plan sick pay  X  Other	12a See instructions D S 12b 2c 2 12c 3	for box 12 1,268.00			
f Employee's address and ZIP country State   Employer's state   D numer   YS   241-XXXXXXX		17 State income tax \$574.5	18 Local wages, tips, etc.	19 Local income tax	20 Locality nan			
	i Tax	5009	_	of the Treasury—Internal F				

	a Employee's social security number 241-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use	≁fil(		he IRS website w.irs.gov/efile.
b Employer identification number (I 24-2XXXXXX	EIN)		1 Waq	ges, tips, other compensation \$2,532.00	2 Fed	eral income	tax withheld \$328.00
Butler, Inc 1906 Lawrence Drive Fairview, KY 42221	3 Social security wages \$2,532.00  5 Medicare wages and tips \$2,532.00  7 Social security tips  4 Social security  6 Medicare tax v  8 Allocated tips			dicare tax wi	\$156.98		
d Control number			9 Adv	vance EIC payment	<b>10</b> Dep	endent care	benefits
e Employee's first name and initial Helen E. Rosemont 12 Emory Street Your City, State and ZI		Suff.	11 North	X	12a See	instructions	for box 12
15 State Employer's state ID num YS   24-2XXXXXXXX	ber 16 State wages, tips, etc. \$2,532.00	17 State incom \$20	e tax 11.00	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality name
Form W-2 Wage and Statemen Copy B—To Be Filed With Emp	t	200	] 凸	Department of	the Treasu	ıry—Internal	Revenue Service

PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
Parks National Bank 102 Rust Street Fairview, KY 42221		Interest income     \$ 416.87      Early withdrawal penalty	2008	Interest Income
		\$	Form <b>1099-INT</b>	
PAYER'S federal identification number 24-3XXXXXX	RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	Copy C	
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expense	For Payer
Helen E. Rosemont		\$ 38.56	\$	For Privacy Act and Paperwork
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or possession	U.S. Reduction Act Notice, see the
356 Wilkes Drive		\$	possession	2008 General
City, state, and ZIP code Your City, State, and ZIP Code		8 Tax-exempt interest	Specified private a bond interest	Instructions for Forms 1099, 1098, 5498,
Account number (see instructions)	2nd TIN not	.] \$	\$	and W-2G.

			ED (if checked)				
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1	Rents	ON	//B No. 1545-0115		
Waldorf Publishing		\$			തെവ	N	/liscellaneous
P. O. Box 1765			Royalties		2008		Incom
Fairview, KY 42221							
,		\$		_	rm 1099-MISC		
		3	Other income	4	Federal income tax wit	thheld	
		\$		\$	i		
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care p	ayments	Сору
24-4XXXXXX	241-XX-XXXX	\$		   \$	i		To be file
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in dividends or interest	lieu of	recipien state incon
Helen E. Rosemont		\$	2,875.88	\$	i		tax retur whe require
Street address (including apt. no.)		9	Payer made direct sales of \$5,000 or more of consumer		Crop insurance prod	ceeds	
356 Wilkes Drive			products to a buyer (recipient) for resale ►	\$			
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 pai an attorney	id to	
		\$		\$	i		
5a Section 409A deferrals	15b Section 409A income	16	State tax withheld	17	State/Payer's state	no.	18 State income
		\$		ļ			\$
<u></u>	\$	\$		İ			\$

		RECTED (if checked)			
PAYER'S name, street address, city,		1 Unemployment compensation	OMB No. 1545-0120		Certain
Kentucky Unemployment	Commission	\$ 1,345.00	2008		Government
1 Stockton Street Fairview, KY 42221		2 State or local income tax refunds, credits, or offsets			Payments
T dil viow, TCT 12221		\$	Form <b>1099-G</b>		
PAYER'S federal identification number 24-5XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	Box 2 amount is for tax year	4 Federal income tax v \$ 135.00	withheld	Copy B For Recipient
RECIPIENT'S name		5 ATAA payments	6 Taxable grants		This is important tax
Helen E. Rosemont		\$	\$		information and is being furnished to the Internal Revenue
Street address (including apt. no.)		7 Agriculture payments	8 Box 2 is trade or		Service. If you are required to file a return,
356 Wilkes Drive		\$	business income	<u> </u>	a negligence penalty or
City, state, and ZIP code	•				other sanction may be imposed on you if this
Your City, State, and ZIP Code		_			income is taxable and the IRS determines that
Account number (see instructions)					it has not been reported.
Form <b>1099-G</b>	(keep	for your records)	Department of the Tr	reasury -	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.

	Quanty Neviews complete the Quanty 1 rocess and help ensure an accurate return.								
Ve	rifying th	e Return	Check each item only when you verify that the review ste	p is complete.					
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this ta	x return.					
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting of	documents.					
3.	Yes	No No	The taxpayer(s) address and Date of Birth match the Intake/In been confirmed with the taxpayer.	terview Sheet and have					
4.	Yes	No	Filing status was correctly determined and is notated on the Inta	ake/Interview Sheet.					
5.	Yes	No No	Dependent information is correctly shown including names, SS	Ns/ITINs, and DOBs.					
6.	Yes	No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/10	99s is shown.					
7.	Yes	No	Any <b>Adjustments to Income</b> are correctly reported.						
8.	Yes	No	The completed return reflects the correct <b>standard deduction</b> user used. If <b>itemized deductions</b> were used, the Schedule A accurately based on supporting documents.						
9.	Yes	No	The <b>non-refundable credits</b> have been correctly reported.						
10.	Yes	No	All payments from W-2s and F1099's and estimated tax paymen	its are correct.					
11.	Yes	No	The <b>refundable credits</b> are correctly reported including the EIC the information provided.	determination based on					
12.	Yes	No No	If <b>direct deposit or debit</b> was elected, information on the return checking/saving account and routing information.	matches the taxpayer's					
F	inishing	the Retu	rn Check the appropriate box once you have confirmed the	ne steps have been taken.					
	<b>E-File:</b> Verify correct <b>DCN and SIDN</b> 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.								
	Obta	in taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 10 signature and provide the signed return, a copy of the return, and ddress to the taxpayer.						
	All ta	xpayer que	stions/issues about the completed return have been answered.						
Cata	alog Numbe	r 52121E	Page 4	Form <b>13614-C</b> (9-2008)					

Department of the Treasury - Internal Revenue Service Form 13614-C OMB # 1545-1964 Intake/Interview & Quality Review Sheet (September 2008) You (and Spouse) will need: Proof of Identity Amounts of any other income Child care provider's identification number Social Security Card or Individual Tax Amounts/dates of estimated or other tax Identification Number (ITIN) letter for all payments made, etc. individuals to be listed on the return Bank documents showing routing and account • Copies of ALL W-2, 1098, 1099 forms numbers if requesting direct deposit/debit **Part I: Taxpayer Information** 1. Your First Name M.I. Last Name 2. Date of Birth (mm/dd/yyyy) 09/21/1941 Р Sterling Fred 5. Totally and Permanently Disabled 6. Occupation 3. US Citizen or Resident Alien 4. Legally Blind ☐ Yes ⊠ No ✓ Yes 

✓ No ☐ Yes ☒ No Retired 7. Spouse's First Name M.I. Last Name 8. Date of Birth (mm/dd/yyyy) 02/11/1944 Sterling A. Cheryl 9. US Citizen or Resident Alien 10. Legally Blind 11. Totally and Permanently Disabled 12. Occupation ▼ Yes □ No ▼ Yes □ No ☐ Yes ☒ No Housewife State | Zip Code 13. Address Apt # Citv 3717 Bates Street Your City YS Your ZIP Code 14. Phone Number and e-mail address 15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? Phone: (404) 555-XXXX ☐ Yes ☒ No e-mail: 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? \( \subseteq \text{Yes} \subseteq \subseteq \text{No} \) 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 Relationship to you US Citizen, Is the dependent (first, last) (son, daughter, etc.) Resident of US, a full time months person lived with you last year Canada or Mexico student? (yes or no) (ves or no) (a) (b) (c) (d) (e) (f) Louise Smith 01/13/1942 12 Yes Sister 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. Form **13614-C** (9-2008) Catalog Number 52121E 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 s	pouse) receive:				
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes		1. Wages or Salary 2. Tip income 3. Interest/Dividence 4. State tax refund 5. Self Employment reported on W-2 6. Alimony income 7. Sale of Stock, Bo 8. Disability income 9. Pensions, Annuit 10. Unemployment (	(include W-2s for all jobs workers from: checking or savings according to the taxable if you itemized I income - business, farm, hobby ands or Real Estate ies, and/or IRA distributions 1099-G) or Railroad Retirement Benefits (1	ount, bonds, CDs, or brokerage account ast year) 7, 1099-Misc or any earned income not			
			ur spouse) make or have:				
Volunte Intake/Int	er Prepar terview She	<ol> <li>Contributions to</li> <li>Educational experiments</li> <li>Un-reimbursed n</li> <li>Home mortgage</li> <li>Charitable contribution</li> <li>Child/dependent</li> <li>Any estimated ta</li> <li>Was EIC previous</li> </ol> TCOMPLETIC Ter Instructions: Your et is the start of your	payments (interest and taxes – solutions care expenses that allow you (ax payments for this tax year sly disallowed? (if yes, you may on by a Certified ) u must conduct a thorough interconversation with the taxpayer.	or dependents see Form 1098) and your spouse - if married) to work not be eligible for EIC)  Volunteer  view to complete an accurate return. This Use the decision trees in Publication 4012,			
	ne Intake/Ir			emember to ask for all documentation.  interview. Confirm all information with			
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes	No No No No No	<ol> <li>Can anyone else</li> <li>Did any depende</li> <li>Were any of thes</li> <li>Did the taxpayer</li> <li>Based on the inte</li> <li>Based on the inte</li> </ol>	erview, does the taxpayer qualify	on their income tax return? an 50% of their own support? totally disabled last year? each of these dependents? alify as dependents for this return?			
		ew, the filing status of eive an Economic Sti If yes, how much? \$	*If MFS, then spo mulus Payment last year?	use's name and SSN should be included on the tax return.			
	lumber 521		Page 2	Form <b>13614-C</b> (9-2008)			

### 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.







PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
Chapman Federal S & L A 1413 41st Street Fairview, KY 42221	ssociation	Interest income     124.73     Early withdrawal penalty	2008	Interest Income
		\$	Form <b>1099-INT</b>	
PAYER'S federal identification number 25-1XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Box	Copy C For Payer	
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	For Payer
Fred P. Sterling		\$	\$	For Privacy Act
Street address (including apt. no.) 3717 Bates Street		6 Foreign tax paid	7 Foreign country or possession	U.S. Reduction Actives, see the 2008 Genera
City, state, and ZIP code Your City, State, and ZIP C	Code	8 Tax-exempt interest	9 Specified private activity bond interest Instruction Forms 1098,	
Account number (see instructions)	2nd TIN not.	\$	\$	and W-2G

	☐ VOID ☐ CORRE	CTED							
PAYER'S name, street address, city,	state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112						
Newberry City Bank 1 McCook Plaza Fairview, KY 42221		1 Interest income \$ 1864.78  2 Early withdrawal penalty	2008	Interest Income					
		\$	Form <b>1099-INT</b>						
PAYER'S federal identification number 25-2XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Bo	Copy C For Payer						
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	FOI Fayer					
Fred P. Sterling		\$	\$	For Privacy Act and Paperwork					
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or	U.S. Reduction Act Notice, see the					
3717 Bates Street		\$	possession	2008 General					
City, state, and ZIP code Your City, State, and ZIP 0	Code	8 Tax-exempt interest	Specified private as bond interest	Instructions for Forms 1099, 1098, 5498,					
Account number (see instructions)	2nd TIN not.			and W-2G.					
		\$	\$						
Form <b>1099-INT</b>		Form 1099-INT Department of the Treasury - Internal Revenue Service							

	☐ CORRE	CTED (if checked)			
PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110		
Colgate Fund		\$ 162.99	2008	I	Dividends and
P. O. Box 5250		1b Qualified dividends		Distributions	
Fairview, KY 42221		\$ 106.00	Form <b>1099-DIV</b>		
		2a Total capital gain distr.	2b Unrecap. Sec. 12	250 gain	Сору В
		\$ 68.75	\$		For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number				_
25-3XXXXXX	251-XX-XXXX				
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (289	%) gain	This is important
E 10 00 "		\$	\$		tax information
Fred P. Sterling		3 Nondividend distributions \$	4 Federal income tax	withheld	and is being furnished to the
Street address (including apt. no.)		*	5 Investment expen	ses	Internal Revenue Service. If you
3717 Bates Street			   \$		are required to
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. p	ossession	negligence
Your City, State, and ZIP Code		\$ 13.15			penalty or other sanction may be
Account number (see instructions)		8 Cash liquidation distributions	Noncash liquidations	on	imposed on you if this income is
		\$	\$		taxable and the IRS determines
					that it has not been reported.
Form 1099-DIV	(keep for your recor	rds)	Department of the Tr	easury -	Internal Revenue Service

PAYER'S name, street address, city, state, and ZIP code			ED (if checke Gross distribut	,	ОМ	B No. 1545-0119	_	Distributions From nsions, Annuities,
Averett Pension Fund 36964 Doane Road			18,625.00 Taxable amou	nt		2008		Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Fairview, KY 42221		\$ 2b	Taxable amou		F	Total distribution	<u> </u>	Сору В
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)		4	Federal income withheld		Report this income on your federal tax
25-4XXXXXX	251-XX-XXXX	\$			\$	1,715.00		return. If this form shows
RECIPIENT'S name Fred P. Sterling			Employee contr /Designated Ro contributions or insurance prem	th ·		Net unrealized appreciation in employer's sec		federal income tax withheld in box 4, attach this copy to your return.
Street address (including apt. no. 3717 Bates Street	0.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	\$ 8 \$	Other	%	This information is being furnished to
City, state, and ZIP code Your City, State, and ZIP Code		9a	9a Your percentage of total distribution % \$ 5,864.00			the Internal Revenue Service.		
	1st year of desig. Roth contrib.	\$	State tax withh	eld	11	State/Payer's s	tate no.	12 State distribution \$
Account number (see instructions)		\$ 13 \$ \$	Local tax withh	eld	14	Name of locali	ty	\$ 15 Local distribution \$

		CTI	ED (if checke	d)				
PAYER'S name, street address, city, state, and ZIP code Scripps Investment Partners		1	Gross distribut	ion	ОМ	B No. 1545-0119	_	Distributions From nsions, Annuities,
		\$ 2a	11,793.00 Taxable amou	nt		2008		Retirement or Profit-Sharing Plans, IRAs,
101 Morris Street Fairview, KY 42221		\$	11,793.00		F	orm <b>1099-R</b>		Insurance Contracts, etc.
		2b	Taxable amou			Total distribution	n 🔲	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	cluded	4	Federal income withheld	e tax	income on your federal tax
25-5XXXXXX	251-XX-XXXX	\$			\$	1,179.00		return. If this form shows federal income
RECIPIENT'S name  Fred P. Sterling		5	Employee contr /Designated Ro contributions or insurance prem	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to
· ·		\$			\$			your return.
Street address (including apt. r	10.)	7	Distribution code(s)	IRA/ SEP/	8	Other		This information is
3717 Bates Street			7	SIMPLE	\$		%	being furnished to
City, state, and ZIP code Your City, State, and ZIP Code		9a	Your percentage distribution	of total %	9b \$	Total employee cor	tributions	Revenue Service.
	1st year of desig. Roth contrib.	10 \$	State tax withhou	eld		State/Payer's s		12 State distribution \$
		\$						\$
Account number (see instructions)		13 \$	Local tax withh	eld	14	Name of locali	ty	15 Local distribution
		\$			I			\$

FORM SS	A-1099 - SOCIAL SE	CURITY	BENEFIT STATEMENT			
2008 • PART OF YOUR SOCIAL SECURITY BENEFIT STATEMENT  SEE THE REVERSE FOR MORE INFORMATION.						
Box 1. Name Fred P. Sterlir		Box 2. Be	eneficiary's Social Security Number			
Box 3. Benefits Paid in 2008 \$15,972.00	Box 4. Benefits Repaid to SS/	A in 2008	Box 5. Net Benefits for 2008 (Box 3 minus Box 4) \$15,972.00			
DESCRIPTION OF A	AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4			
Paid by check or dir \$14,005.20	Paid by check or direct deposit: \$14,005.20					
Medicare Part B prem	iums deducted from					
your benefits: \$11	56.80					
Medicare Prescriptio	n Drug premiums	Box 6. Voluntary Federal Income Tax Withholding				
(Part D) deducted fr	om your benefits:	None				
\$810.00		Box 7. Address				
		Fred	P. Sterling			
Total Additions: \$15	,972.00	3717 Bates Street				
		Your	City, State, and ZIP Code			
Benefits for 2008:						
\$15	,972.00					
		Box 8. Cla	aim Number (Use this number if you need to contact SSA.)			
Draft as of June 1	<u> 3, 2008 - Subject t</u>	o Char	nge			
Form <b>SSA-1099-SM</b> (1-2008)	DO NOT RETURN	THIS FOR	RM 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 Revi	iews complete the Quality Process and help ensur	e an accurate return.						
Verifying the Return	Check each item only when you verify that the rev	riew step is complete.						
1. Yes No	A completed Intake/Interview Sheet was used to prepare	e this tax return.						
<b>2.</b> Yes No	Name(s) and SSNs/ITINs for taxpayer(s) match the supp	porting documents.						
3. Yes No	The taxpayer(s) address and Date of Birth match the I been confirmed with the taxpayer.	ntake/Interview Sheet and have						
<b>4.</b> Yes No	Filing status was correctly determined and is notated or	the Intake/Interview Sheet.						
5. Yes No	Dependent information is correctly shown including name	nes, SSNs/ITINs, and DOBs.						
6. Yes No	All <b>income</b> indicated on the Intake/Interview Sheet and V	V-2s/1099s is shown.						
7. Yes No	Any <b>Adjustments to Income</b> are correctly reported.							
8. Yes No	The completed return reflects the correct <b>standard dedu</b> were used. If <b>itemized deductions</b> were used, the Sche accurately based on supporting documents.							
9. Yes No	The non-refundable credits have been correctly reporte	d.						
<b>10.</b> Yes No	All payments from W-2s and F1099's and estimated tax	payments are correct.						
11. Yes No	The <b>refundable credits</b> are correctly reported including the information provided.	the EIC determination based on						
<b>12.</b> Yes No	If <b>direct deposit or debit</b> was elected, information on the checking/saving account and routing information.	e return matches the taxpayer's						
Finishing the Retu	rn Check the appropriate box once you have confi	rmed the steps have been taken.						
	orrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxp their files. Retain original signed Form 8879 with the Forms							
Obtain taxpaye	Paper: Verify the correct <b>SIDN</b> 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 que	estions/issues about the completed return have been answe	ered.						
Catalog Number 52121E	Page 4	Form <b>13614-C</b> (9-2008)						

# **Advanced Supplemental Exercises**

## **Advanced Supplemental Exercise 1**

### Open Exercise 3 (Bates) and add the following:

1. 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.

PAYER'S name street address of	ity, state, ZIP code, and telephone no.		ED (if checked)	ON.	1B No. 1545-0115		
TATEITO Hame, street address, c	ity, state, zii code, and telephone no.	'	Herita	l Oiv	1B NO. 1545-0115		
Parsons Medical Center	rs, Inc.	\$			2008	N	liscellaneous
826 Parks Ave.		2	Royalties		<u> </u>		Income
Fairview, KY 42221							
,		\$		1 -	rm 1099-MISC		
		3	Other income	4	Federal income tax withhe	eld	
		\$		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care paym	ents	Copy 2
04-5XXXXXX	041-XX-XXXX	\$		\$			To be filed with
RECIPIENT'S name		_	Nonemployee compensation	8	Substitute payments in lieu dividends or interest	of	recipient's state income tax return,
Mercie C. Bates		   \$	5,637.00	\$			when required.
Street address (including apt. no.)		9	Payer made direct sales of \$5,000 or more of consume	10	Crop insurance proceed	ds	
3300 Bowie Drive			products to a buyer (recipient) for resale	\$			
City, state, and ZIP code		11		12			
Your City, State, and ZI	P Code						
Account number (see instructions)		13	Excess golden parachute payments	14	Gross proceeds paid to an attorney	٥	
		1 \$		\$			
15a Section 409A deferrals	15b Section 409A income	16	State tax withheld	_	State/Payer's state no	1	18 State income
		\$		ļ			\$
\$	\$	\$					\$

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

		CTE	D (if checke	ed)			_	
PAYER'S name, street address	, city, state, and ZIP code	1	Gross distribut	tion	ОМ	B No. 1545-0119	_	Distributions Fron nsions, Annuities
First Oakdale IRA		\$	11,754.52			2008		Retirement o Profit-Sharing
P. O. Box 25231			Taxable amou	nt	ľ	<b>4000</b>		Plans, IRAs Insuranc
Fairview, KY 42221		\$			F	orm <b>1099-R</b>		Contracts, etc
DAVED'S faderal identification		2b	Taxable amou			Total distributio	า 🗌	Copy Report thi
PAYER'S federal identification number				ncluded	4	Federal income withheld	e tax	income on you federal ta
04-6XXXXXX	041-XX-XXXX	\$			\$			return. If thi form show federal incom
RECIPIENT'S name		5	Employee contributions or	th	6	Net unrealized appreciation in employer's sec		tax withheld i box 4, attac this copy t
Mercie C. Bates			insurance prem	iums	\$			your retur
Street address (including apt. r	10.)	7	Distribution code(s)	IRA/ SEP/	1 -	Other		This information
3300 Bowie Drive			G	SIMPLE	\$		%	being furnished t
City, state, and ZIP code Your City, State, and ZIP	Code	9a	Your percentage distribution	of total %	9b \$	Total employee cor	tributions	Revenue Service
	1st year of desig. Roth contrib.	\$	State tax withh	eld	11	State/Payer's s	tate no.	12 State distributions
		\$						\$
Account number (see instructions	s)	13 \$	Local tax withh	eld	14	Name of localit	ty	15 Local distribution \$
		\$			1			\$

## **Advanced Supplemental Exercise 2**

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

		CII	ED (if checke	ed)								
PAYER'S name, street address, of	city, state, and ZIP code	1	Gross distribut	ion	ОМ	B No. 1545-0119	_	Distributions From nsions, Annuities,				
Newcomb Financial Services 200 Lincoln Street, 5th Floor Fairview, KY 42221		\$ 10,000.00  2a Taxable amount \$ 10,000.00  Total distribution						Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
					n 🔲	Copy B Report this						
PAYER'S federal identification number	RECIPIENT'S identification number					Federal income withheld	income on your federal tax					
12-5XXXXXX	121-XX-XXXX	\$			\$	1,000.00		return. If this form shows federal income				
RECIPIENT'S name  Andre M. Wright		5	/Designated Roth appreciat			Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.				
Street address (including apt. no.	ı.)		.)		.)		Distribution	IRA/ SEP/	·	Other		
516 Windgate Road			code(s) 1	SIMPLE	\$		%	This information is being furnished to the Internal				
City, state, and ZIP code Your City, State, and ZIP (	Code	9a	Your percentage distribution	of total	9b \$	Total employee cor	ntributions	Revenue Service.				
	1st year of desig. Roth contrib.	\$	State tax withhe	eld	11 Y	State/Payer's s 'S/12-6XXXX	tate no.	12 State distribution \$ 10,000.00				
		\$						\$				
Account number (see instructions)		13 \$ \$	Local tax withh	eld	14	Name of localit	ty	15 Local distribution \$				

### **Advanced Supplemental Exercise 3**

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

1. 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.

PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1	Rents	OM	IB No. 1545-0115		
Parsons Medical Centers	, Inc.	\$			2008	N	/liscellaneous
826 Parks Avenue		2	Royalties				Income
Fairview, KY 42221		\$		For	m 1099-MISC		
		3	Other income	4	Federal income tax w	rithheld	
		\$		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	5	Fishing boat proceeds	6	Medical and health care	payments	Сору
05-5XXXXXX	052-XX-XXXX	\$		\$			To be file wit
RECIPIENT'S name		7	Nonemployee compensation	8	Substitute payments in dividends or interest	ı lieu of	recipient' state incom tax returr
Victoria S. Stephens		\$	5,637.00	\$			whe required
Street address (including apt. no.)		9	Payer made direct sales of \$5,000 or more of consumer products to a buyer		Crop insurance pro	oceeds	
876 Kenyon Avenue			(recipient) for resale ▶	\$			
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 pa an attorney	aid to	
		\$		\$			
ia Section 409A deferrals	15b Section 409A income	16 \$	State tax withheld	17	State/Payer's state		<ul><li>18 State income</li><li>\$</li></ul>
\$	\$	\$					\$

- 2. 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:

PAYER'S name, street address, city, state, and ZIP code  First Oakdale IRA P. O. Box 25237  Fairview, KY 42221  PAYER'S federal identification.  RECIPIENT'S identification		1 Gross distribution \$ 11,754.00  2a Taxable amount				B No. 1545-0119 2008 orm 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2b	Taxable amous			Total distributio	n 🔲	Copy B Report this		
PAYER'S federal identification number 05-6XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	\$	Capital gain (ir in box 2a)	ncluded	<b>4</b> \$	Federal income withheld	e tax	income on your federal tax return. If this form shows federal income		
RECIPIENT'S name  Victoria S. Stephens		5	Employee contr /Designated Ro contributions or insurance prem	th	6 \$	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.		
Street address (including apt. n 876 Kenyon Avenue	0.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to the Internal		
City, state, and ZIP code Your City, State, and ZIP	Code	9a	Your percentage distribution	of total	9b \$	Total employee cor		Revenue Service.		
	1st year of desig. Roth contrib.	10 \$ \$	State tax withho	eld	11	State/Payer's s	tate no.	12 State distribution \$		
Account number (see instructions	)	13 \$	Local tax withh	eld	14	Name of locali	ty	15 Local distribution \$		

### 4. Enter Form 1099-R.

PAYER'S name, street address, city, state, and ZIP code  Newcomb Financial Services 200 Lincoln Street Fairview, KY 42221		1 Gross distribution		OMB No. 1545-0119 2008 Form 1099-B		Distributions Froi Pensions, Annuitie Retirement of Profit-Sharin Plans, IRA Insurand Contracts, etc		
		2b	Taxable amoun			Total distribution	n 🔲	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number  3 Capital gain (included in box 2a)			4	Federal income withheld	e tax	income on your federal tax return. If this	
05-7XXXXXX	052-XX-XXXX	\$			\$	1,000.00		form shows
RECIPIENT'S name  Victoria S. Stephens			Employee contr /Designated Ro contributions or insurance prem	th		Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to
Street address (including apt. r	10.)	7	Distribution code(s)	IRA/ SEP/	8	Other		your return.  This information is
876 Kenyon Avenue			1	SIMPLE	\$		%	being furnished to
City, state, and ZIP code Your City, State, and ZIP	Code	9a	Your percentage distribution	of total %	1 4 ' '		ntributions	Revenue Service.
1st year of desig. Roth contrib.			State tax withhe	eld		State/Payer's s YS/057XXXX		12 State distribution \$
Account number (see instructions)		13 \$	Local tax withh	eld	14	Name of localit	ty	15 Local distribution \$

### 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

	Intake			ew & 0	y – Internal Revenue Ser Quality Revie		ОМВ	# 1545-1964
You (and Spous	se) will need	d:						
Proof of Identity					Amounts o	f any other inc	ome	
Social Security C	ard or Individu	ıal Tax				provider's iden		ber
Identification Num individuals to be	mber (ITIN) leti	er for a	<i>II</i>		<ul> <li>Amounts/d payments i</li> </ul>	lates of estimat made, etc.	ted or other ta	X
Copies of ALL W						ments showing requesting dire		
Part I: Taxpayer		<u>1</u>	I	T			1	(5)
Your First Name	9		M.I.	Last Na	me		2. Date	ld/yyyy)
Robin		Ι	L.	Sierra	5 T.(.)		02/04/1	970
3. US Citizen or Re	esident Alien	4. Le	gally Bl	ind	5. Totally and Perm	nanentiy Disabi	ed 6. Occu	ipation
✓ Yes	)		Yes	⊠ No	☐ Yes ☒ No	l .	Electrica	al Engineer
7. Spouse's First N	lame		M.I.	Last Na	me		8. Date	of Birth
Harold			E.	Sierra			07/04/19	
9. US Citizen or Re	esident Alien	10. Le	gally E	Blind	11. Totally and Perr	manently Disab	oled 12. Occ	upation
⊠ Yes □ N	lo		] Yes	⊠ No	☐ Yes 🗵 N	lo	Teache	r/Active Duty
13. Address				Apt #   Ci	•		State Z	•
1323 First Street				Yo	our City			our ZIP Code
14. Phone Number		dress			15. Could you or y on the income			
Phone: (619)	555-XXXX				- Yes 🗵		ny other perso	on?
e-mail:					L Tes MI	NO		
	Single I you live with		ouse d	uring any	☐ Separated part of the last six m	☐ Divorced onths of the year	☐ Widd	
					of death.		nm/dd/yyyy)	□ No
					of death.  o not include you or		nm/dd/yyyy)	□ No
Part II. Family ar	nd Depende	nt Inf	orma	tion – De		r your spouse	nm/dd/yyyy)	□ No
Part II. Family ar	nd Depende	nt Inf	orma	tion – De	o not include you or	r your spouse	nm/dd/yyyy)	
Part II. Family ar	nd Depende yone who lived	nt Inf	orma	tion – Do	o not include you or your home that you sup	r your spouse  ported during the  Number of months person lived with you	e year.  US Citizen, Resident of US, Canada or Mexico	Is the dependent a full time student?
Part II. Family ar	nd Depende yone who lived Name rst, last)	nt Inf	orma	nd outside Date of Birth	o not include you or your home that you sup Relationship to you (son, daughter, etc.)	n your spouse oported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
Part II. Family ar	nd Depende yone who lived Name rst, last)	nt Inf	orma	nd outside Date of Birth	o not include you or your home that you sup Relationship to you (son, daughter, etc.)	n your spouse oported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
Part II. Family ar	nd Depende yone who lived Name rst, last)	nt Inf	orma	nd outside Date of Birth	o not include you or your home that you sup Relationship to you (son, daughter, etc.)	n your spouse oported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
Part II. Family ar	nd Depende yone who lived Name rst, last)	nt Inf	orma	nd outside Date of Birth	o not include you or your home that you sup Relationship to you (son, daughter, etc.)	n your spouse oported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
Part II. Family ar	nd Depende yone who lived Name rst, last)	nt Inf	orma	nd outside Date of Birth	o not include you or your home that you sup Relationship to you (son, daughter, etc.)	n your spouse oported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
Part II. Family ar	nd Depende yone who lived Name rst, last)	nt Inf	orma	nd outside Date of Birth	o not include you or your home that you sup Relationship to you (son, daughter, etc.)	n your spouse oported during the Number of months person lived with you last year	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependen a full time student? (yes or no)
Part II. Family ar  Print the name of ever (fir)  (fir)	yone who lived Name rst, last)  (a)  requires that the IRsts regarding the times	ent Infin your h	Paper n OMB co associate	doutside Date of Birth mm/dd/yyyy  (b)  work Rec pontrol number ed with this st	o not include you or your home that you sup Relationship to you (son, daughter, etc.)	Number of months person lived with you last year (d)	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no) (e)	Is the dependen a full time student? (yes or no) (f)
Part II. Family ar  Print the name of ever (fin	requires that the IR: ts regarding the time rating Committee, SI	ent Infin your h	Paper n OMB co associate	doutside Date of Birth mm/dd/yyyy  (b)  work Rec pontrol number ed with this st	Relationship to you (son, daughter, etc.)  (c)  duction Act Notice on all public information requudy or suggestion on making to	Number of months person lived with you last year (d)	e year.  US Citizen, Resident of US, Canada or Mexico (yes or no)  (e)  Tol Number for this s please write to the	Is the depender a full time student? (yes or no) (f)

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			COMMON INCOME AND EXPENSES
Part III.	Incom	ie – C	Did you (or your spouse) receive:
ĭ 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.	Expe	nses	Did you (or your spouse) make or have:
☐ Yes	 ⊠ No		Alimony payments (if yes, you must provide the name and SSN of the recipient)
ĭ Yes	☐ No		Contributions to IRA or other retirement account
ĭ Yes	☐ No		
☐ Yes	⊠ No	_	Educational expenses for you, your spouse and/or dependents
	□ No		Un-reimbursed medical expenses
⊠ Yes	☐ No	٠.	Home mortgage payments (interest and taxes – see Form 1098)
_		-	Charitable contributions
∐ Yes	⊠ No		Child/dependent care expenses that allow you (and your spouse - if married) to work
☐ Yes		_	Any estimated tax payments for this tax year
☐ Yes			Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part '	<u>V. F</u>	or (	Completion by a Certified Volunteer
Intake/In Voluntee	terview S r Resou he Intake	Sheet i	Instructions: You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, aide, while discussing the questions on this form. Remember to ask for all documentation. view Sheet with any changes identified during your interview. Confirm all information with
☐ 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		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		Based on the interview, does the taxpayer qualify for EIC?
Based or	n the inte	rview,	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 ta	axpaver	receive	e an Economic Stimulus Payment last year?
⊠ Yes			es, how much? \$1,200
Catalog N			

### 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<sup>®</sup>. 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.

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Harold and Robin Sierra 123 First Street Your City, State, and Zip Code		_	1234
PAY TO THE ORDER OF		s	
Military Credit Union Anytown, USA			DOLLARS
For 1:062005690 1:00578965542	1234		

# Line 7—Wages Mrs. Sierra brought all of their W-2's.

la E	mployee's social security number 312-XX-XXXX	OMB No. 1545-0	Safe, accurate, possible 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	
c Employer's name, address, and ZIP c	ode	3	Social security wages	4 Social security tax withheld \$930.00
Mt. Olivet Schools		5	\$15,000.00 Medicare wages and tips	6 Medicare tax withheld
987 Tenth Street		"	\$15,000.00	\$217.50
Fairview, KY 42221		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
Harold Sierra		13	Statutory Retirement Third-party employee plan Sick pay	12b
123 First Street		14	Other	12c
Your City, State and ZIP C	ode			Codd
				12d
f Employee's address and ZIP code				o d
5 State Employer's state ID number	16 State wages, tips, etc.	17 State income ta	x 18 Local wages, tips, etc.	19 Local income tax 20 Locality name
YS 31-1XXXXXX	\$15,000.00	\$900.	00 \$15,000.00	\$375.00 YC
Wage and Ta Statement	x	200	Department	of the Treasury—Internal Revenue Servi

	a Employee's social security number 312-XX-XXXX	OMB No. 154	15-0008	Safe, accurate, FAST! Use	, v		ne IRS website w.irs.gov/efile.
b Employer identification number (I 31-2XXXXXX	EIN)		<b>1</b> Wa	ges, tips, other compensation \$0.00	2	Federal income	tax withheld \$0.00
c Employer's name, address, and 2	ZIP code		<b>3</b> Soc	cial security wages \$17,154.90	4	Social security to	ax withheld 61,063.60
P.O. Box 8899			<b>5</b> Me	dicare wages and tips \$17,154.90	6	Medicare tax wit	thheld \$248.75
Indianapolis, IN 46249-	2410		<b>7</b> Soc	cial security tips	8	Allocated tips	
d Control number			<b>9</b> Adv	vance EIC payment	10	Dependent care	benefits
e Employee's first name and initial	Last name	Suff.		nqualified plans	12a	a See instructions Q \$1	for box 12 7,154.90
Harold Sierra			13 Statuto employ	ry Retirement Third-party sick pay	121	ь Р	\$400.00
123 First Street Your City, State and ZI	P Code		<b>14</b> Oth	ner	120		
f Employee's address and ZIP coo		Land			Ĭ		
15 State Employer's state ID number YS 31-2XXXXXX	ber 16 State wages, tips, etc. \$17,154.90	17 State incom \$1,02	ne tax 29.29	18 Local wages, tips, etc. \$17,154.90	19 Lo	\$428.88	20 Locality name YC
Form W-2 Wage and Statemen Copy B—To Be Filed With Emp This information is being furnished	t	200	38	Department of	f the T	reasury—Internal	Revenue Service

	a Emplo	oyee's social security number 312-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use	<b>≁file</b>		e IRS website v.irs.gov/efile.
<b>b</b> Employer identification n	umber (EIN)			<b>1</b> Wa	iges, tips, other compensation \$1,633.80	2 Feder	al income t	ax withheld \$0.00
c Employer's name, address DFAS P.O. Box 8899 Indianapolis, In 4				<b>5</b> Me	cial security wages \$1,633.80 edicare wages and tips \$1,633.80 cial security tips		are tax wit	\$101.30 hheld \$23.69
d Control number				<b>9</b> Ad	vance EIC payment	10 Deper	ndent care	benefits
e Employee's first name and Harold Sierra 123 First Street Your City, State and f Employee's address and	and ZIP Code	ast name	Suff.	13 Statute employ	X	12a See ir	nstructions	for box 12
15 State Employer's state YS 31-2XXXXXX		16 State wages, tips, etc. \$1,633.80	17 State incom	e tax 98.03	18 Local wages, tips, etc. \$1,633.80	19 Local inco	me tax \$40.85	20 Locality nar
Form <b>VV — C</b> State Copy B—To Be Filed Wi		FEDERAL Tax Return. Internal Revenue Service.	200	38	Department o	the Treasury	—Internal I	L Revenue Servi

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	a Employee's social security number 311-XX-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use		ne IRS website w.irs.gov/efile.
b Employer identification number (EIN) 31-3XXXXXX			ages, tips, other compensation \$29,598.87		
c Employer's name, address, and ZIP code ABC Engineering Services 653 Fourteenth Street Fairview, KY 42221			\$31,826.75 dedicare wages and tips \$31,826.75 decical security tips	1,826.75 \$1,973.26 and tips 6 Medicare tax withheld 1,826.75 \$461.49	
d Control number			dvance 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			lonqualified plans  utory Retirement Third-party slove plan Slok pay  X  there	12a See instructions for box 12	
f Employee's address and ZIP co		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
		2008	Department of	of the Treasury—Internal	Revenue Service

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> 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)

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### **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)



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.

				<u> </u>				
Ve	rifying	j th	e Return	Check each item only when you verify that the review step	is complete.			
1.	Y	es	No	A completed Intake/Interview Sheet was used to prepare this tax	return.			
2.	Y	es	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting do	ocuments.			
3.	Y	es	No	The taxpayer(s) address and Date of Birth match the Intake/Interpretation been confirmed with the taxpayer.	erview Sheet and have			
4.	Y	es	No No	Filing status was correctly determined and is notated on the Intak	ce/Interview Sheet.			
5.	Y	es	No No	Dependent information is correctly shown including names, SSNs	s/ITINs, and DOBs.			
6.	Y	es	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099	9s is shown.			
7.	Y	es	No No	Any <b>Adjustments to Income</b> are correctly reported.				
8.	Y	es	No No	The completed return reflects the correct <b>standard deduction</b> unl were used. If <b>itemized deductions</b> were used, the Schedule A has accurately based on supporting documents.				
9.	Y	es	No No	The <b>non-refundable credits</b> have been correctly reported.				
10.	Y	es	No No	All payments from W-2s and F1099's and estimated tax payments	s are correct.			
11.	Y	es	No No	The <b>refundable credits</b> are correctly reported including the EIC of the information provided.	determination based on			
12.	Y	es	No No	If <b>direct deposit or debit</b> was elected, information on the return mechecking/saving account and routing information.	natches the taxpayer's			
F	inishi	ng t	the Retu	rn Check the appropriate box once you have confirmed the	steps have been taken.			
	<b>E-File:</b> Verify correct <b>DCN and SIDN</b> 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.							
	A	ll ta	xpayer que	stions/issues about the completed return have been answered.				
Cata	alog Nur	nbe	r 52121E	Page 4	Form <b>13614-C</b> (9-2008)			

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

Form <b>13614-C</b> (September 2008)	ОМВ	OMB # 1545-1964						
You (and Spous	se) will need	d:						
<ul> <li>Proof of Identity</li> <li>Amounts of any other income</li> </ul>								
Social Security C	ard or Individu	ıal Tax			provider's ident		ber	
Identification Nur	nber (ITIN) lett	er for all			ates of estimate	ed or other ta	X	
individuals to be	listed on the re	eturn		payments r			,	
Copies of ALL W	-2, 1098, 1099	forms			ments showing requesting dire			
Part I: Taxpayer	Information	า						
<ol> <li>Your First Name</li> </ol>	<b>)</b>	M.I	. Last Na	me		2. Date	of Birth	
John		A.	Dayton			10/13/1	972	
3. US Citizen or Re	esident Alien	4. Legally	Blind	5. Totally and Perm	anently Disable	ed 6. Occu	ıpation	
ĭ Yes ☐ No		☐ Yes	s 🗵 No	☐ Yes 🗵 No		Military		
7. Spouse's First N	lame	M.I	. Last Na	me		8. Date	of Birth	
Mary		В.	Dayton			09/13/19	ld/yyyy) <b>97</b> 5	
9. US Citizen or Re	esident Alien	10. Legall	y Blind	11. Totally and Perr	nanently Disab	led 12. Occ	upation	
ĭ Yes ☐ N	lo	☐ Ye	es 🗵 No	☐ Yes ☒ N	0	Homem	aker	
13. Address			Apt # Cit	ty		State Z	ip Code	
456 Second Street			Yo	ur City		YS Y	our ZIP Code	
14. Phone Number	and e-mail add	dress		15. Could you or y				
Phone: (404)	555-XXXX			on the income		ny other perso	on?	
e-mail:				☐ Yes 区 N	No			
16. On December 3	31 <sup>st</sup>							
a. Were you:	] Single	∠ Legally	Married	☐ Separated	☐ Divorced	☐ Widd	owed	
b. If married, did	you live with	your spous	e during any	part of the last six me	onths of the yea	ar? 🗵 Yes	☐ No	
c. Is your spous	e deceased? If	f yes, provi	de the date o	of death.	(m	m/dd/yyyy)		
Part II. Family ar	nd Depende	nt Inforn	nation - Do	not include you or	your spouse.			
Print the name of ever	yone who lived i	in your home	and outside	your home that you sup	ported during the	e year.		
	Name		Date of Birth	Relationship to you	Number of	US Citizen,	Is the dependent	
(fii	st, last)		mm/dd/yyyy	(son, daughter, etc.)		Resident of US, Canada or Mexico	a full time student?	
	(a)		(b)	(c)	last year (d)	(yes or no) (e)	(yes or no) (f)	
.losenh	D. Dayton		12/14/2002	Son	12	Yes	Yes	
	C. Dayton		11/19/2000	Daughter	12	Yes	Yes	
	O. Dayton		11/10/2000	Dauginoi	12			
				1				
The Paperwork Reduction Act Also, if you have any commen Service, Tax Products Coordir	ts regarding the time	display an OM estimates asso	B control number ciated with this st	udy or suggestion on making t	his process simpler, p			
Catalog Number 5212						Form <b>1361</b>	<b>4-C</b> (9-2008)	
•		t Dant 1	/ A O = == 1:6	ied Volunteer will				

COMMON INCOME AND EXPENSES								
Part III.	Part III. Income – Did you (or your spouse) receive:							
Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes	No   No   No   No   No   No   No   No	1. 2. 3. 4. 5. 6. 7.	Wages or Salary (include W-2s for all jobs worked during the year) Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or broke State tax refund (may be taxable if you itemized last year)	-				
☐ Yes ☐ Yes ☐ Yes	⊠ No	11.	Unemployment (1099-G) Social Security or Railroad Retirement Benefits (1099-SSA or RRB) Other Income: Identify					
Part IV.	Expen	ses	- Did you (or your spouse) make or have:					
<ul> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> </ul>	X No X No X No X No X No X No X No X No	2. 3. 4. 5. 6. 7.	Alimony payments (if yes, you must provide the name and SSN of the recipion Contributions to IRA or other retirement account Educational expenses for you, your spouse and/or dependents Un-reimbursed medical expenses Home mortgage payments (interest and taxes – see Form 1098) Charitable contributions Child/dependent care expenses that allow you (and your spouse - if married Any estimated tax payments for this tax year Was EIC previously disallowed? (if yes, you may not be eligible for EIC)					
			Completion by a Certified Volunteer					
Intake/In Voluntee	terview Si r Resourd ne Intake/	heet i e Gu	Instructions: You must conduct a thorough interview to complete an accur is the start of your conversation with the taxpayer. Use the decision trees in luide, while discussing the questions on this form. Remember to ask for all coview Sheet with any changes identified during your interview. Confirm all info	Publication 4012, locumentation.				
Did the ta	axpayer re	eceive	Can anyone else claim any of these dependents on their income tax return Did any dependent on the return provide more than 50% of their own support were any of these dependents permanently and totally disabled last year? Did the taxpayer provide over half the support for each of these dependents Based on the interview, how many individuals qualify as dependents for this Based on the interview, does the taxpayer qualify for EIC?  In the filling status of the taxpayer is:   Single   MFJ   MFS*   He "If MFS, then spouse's name and SSN should be an Economic Stimulus Payment last year?	ort? s? s return? OH				
	∑ Yes							
Catalog N	umber 52	1216	Page 2 For	m 13014-6 (9-2008)				

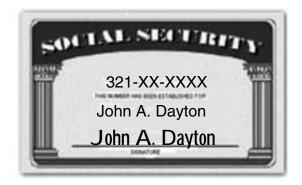
### **Interview Notes - Dayton**

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.









	_		_						
		a Employee's social security number 321-XX-XXXX	OMB No. 154	15-0008	Safe, accurate, FAST! Use	1	<i>T</i>	t the IRS website www.irs.gov/efile.	
	<b>b</b> Employer identification number ( 31-2XXXXXX	(EIN)	_	1 Wag	es, tips, other compensation \$0.00	2	2 Federal income tax withheld \$0.00		
	c Employer's name, address, and DFAS	ZIP code		3 Soc	ial security wages \$33,350.40	4	Social securit	y tax withheld \$2,067.72	
	P.O. Box 8899			5 Med	dicare wages and tips	6	Medicare tax	withheld \$483.58	
V	Indianapolis, IN 46249	-2410		<b>7</b> Soc	ial security tips	8	Allocated tips		
Ī	d Control number			9 Adv	ance EIC payment	10	Dependent ca	are benefits	
	e Employee's first name and initial	l Last name	Suff.		qualified plans	C o d e	See instruction	ons for box 12 \$1,000.51	
	John Dayton 456 Second Street			13 Statutory employee plan sick pay   12b   2			\$33,350.40		
	Your City, State and ZI	IP Code		14 Other 12c					
	f Employee's address and ZIP coo	de				120 C C G	1		
	15 State Employer's state ID num	nber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Lo	ocal income tax	20 Locality name	
(	Wage and Tax Statement  Copy B—To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.								

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.



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.						
<b>1.</b> Yes	No	A completed Intake/Interview Sheet was used to prepare this tax	return.						
2. Yes [	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting do	ocuments.						
3. Yes	No	The taxpayer(s) address and Date of Birth match the Intake/Interest been confirmed with the taxpayer.	erview Sheet and have						
<b>4.</b> Yes	No	Filing status was correctly determined and is notated on the Intal	ke/Interview Sheet.						
5. Yes	No	Dependent information is correctly shown including names, SSN	s/ITINs, and DOBs.						
6. Yes	No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/109	9s is shown.						
7. Yes	No	Any <b>Adjustments to Income</b> are correctly reported.							
8. Yes	No	The completed return reflects the correct <b>standard deduction</b> univere used. If <b>itemized deductions</b> were used, the Schedule A haccurately based on supporting documents.							
9. Yes	No	The <b>non-refundable credits</b> have been correctly reported.							
10. Yes	No	All payments from W-2s and F1099's and estimated tax payment	s are correct.						
11. Yes	No	The <b>refundable credits</b> are correctly reported including the EIC the information provided.	determination based on						
<b>12.</b> Yes	No	If <b>direct deposit or debit</b> was elected, information on the return rechecking/saving account and routing information.	natches the taxpayer's						
Finishing th	e Retu	rn Check the appropriate box once you have confirmed the	e steps have been taken.						
<b>E-File:</b> Verify correct <b>DCN and SIDN</b> 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 taxp	ayer que	estions/issues about the completed return have been answered.							
Catalog Number 5	52121E	Page 4	Form <b>13614-C</b> (9-2008)						

Department of the Treasury - Internal Revenue Service Form **13614-C** OMB # 1545-1964 Intake/Interview & Quality Review Sheet (September 2008) You (and Spouse) will need: Proof of Identity Amounts of any other income Child care provider's identification number Social Security Card or Individual Tax Identification Number (ITIN) letter for all Amounts/dates of estimated or other tax individuals to be listed on the return payments made, etc. Bank documents showing routing and account • Copies of ALL W-2, 1098, 1099 forms numbers if requesting direct deposit/debit Part I: Taxpayer Information 1. Your First Name M.I. Last Name 2. Date of Birth (mm/dd/yyyy) 11/19/1973 William F. **Parsons** 3. US Citizen or Resident Alien 4. Legally Blind 5. Totally and Permanently Disabled 6. Occupation ☐ Yes ☐ Yes ⊠ No Military 7. Spouse's First Name M.I. 8. Date of Birth Last Name (mm/dd/yyyy) 12/21/1974 A. **Parsons** 11. Totally and Permanently Disabled 9. US Citizen or Resident Alien 10. Legally Blind 12. Occupation ▼ Yes □ No ☐ Yes ■ No ☐ Yes X No Retail Sales 13. Address Apt# City State | Zip Code 413 Fourth Street Your City YS Your ZIP Code 14. Phone Number and e-mail address 15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? Phone: (404 ) 555-XXXX ☐ Yes × No e-mail: 16. On December 31 st 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. Date of Birth Relationship to you Number of US Citizen, Resident of US, Is the dependent (first, last) mm/dd/yyyy (son, daughter, etc.) months person a full time lived with you Canada or Mexico student? last year (yes or no) (yes or no) (a) (c) (d) (e) (f) Leah Parsons 07/29/2001 Daughter 12 Yes Yes Yes Yes Hope Smith 08/15/1998 Daughter 12 12 **Aaron Parsons** 09/08/1998 Son 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. Inco	me – c	oid you (or your spouse) receive:						
Yes	No 1. No 2. No 3. No 4. No 5. No 6. No 7. No 8. No 9. No 10. No 11.	Wages or Salary (include W-2s for all jobs worked during the year) Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account State tax refund (may be taxable if you itemized last year) Self Employment Income - business, farm, hobby, 1099-Misc or any earned income not reported on W-2 Alimony income Sale of Stock, Bonds or Real Estate Disability income Pensions, Annuities, and/or IRA distributions Unemployment (1099-G) Social Security or Railroad Retirement Benefits (1099-SSA or RRB) Other Income: Identify						
Part IV. Exp	enses	Did you (or your spouse) make or have:						
Yes       X         Yes       X         Yes       X         Yes       X         Yes       X         X       Yes         Yes       X         Yes       X         Yes       X         Yes       X         Yes       X         Yes       X	No 2. No 3. No 4. No 5. No 6. No 7.	Alimony payments (if yes, you must provide the name and SSN of the recipient)  Contributions to IRA or other retirement account  Educational expenses for you, your spouse and/or dependents  Un-reimbursed medical expenses  Home mortgage payments (interest and taxes – see Form 1098)  Charitable contributions  Child/dependent care expenses that allow you (and your spouse - if married) to work  Any estimated tax payments for this tax year  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 N Yes N Yes N Yes N Yes N Yes N Yes N	No 2. No 3. No 4. No 5. 6. No 7.	Can anyone else claim any of these dependents on their income tax return?  Did any dependent on the return provide more than 50% of their own support?  Were any of these dependents permanently and totally disabled last year?  Did the taxpayer provide over half the support for each of these dependents?  Based on the interview, how many individuals qualify as dependents for this return?  Based on the interview, does the taxpayer qualify for EIC?						
Did the taxpaye	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							
Catalog Numbe								

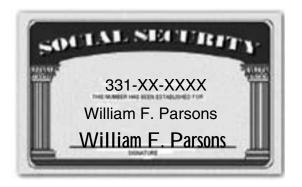
#### **Interview Notes – Parsons**

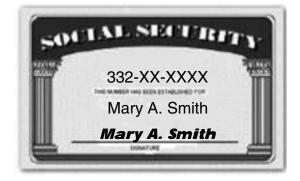
When you, as the interviewer, completed page 2 of Form 13614-C with William, you had the additional information needed to complete the return.

- 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<sup>®</sup> 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	OMB No. 1545-	Safe, accurate, O008 FAST! Use	Visit the IRS website at www.irs.gov/efile.		
b Employer identification number (I	EIN)		Wages, tips, other compensation \$32,340.50			
c Employer's name, address, and DFAS P.O. Box 8899 Indianapolis, IN 46249-			3 Social security wages \$32,340.50  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  William F. Parsons 413 Fourth Street Your City, State and ZI		1:	11 Nonqualified plans  12a See instructions for box or constructions fo			
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State income	tax 18 Local wages, tips, etc.	19 Local income tax 20 Locality name		
W-2 Wage and Tax Statement  Copy B—To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

a Er	nployee's social security number 332-XX-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use		e IRS website v.irs.gov/efile.
b Employer identification number (EIN) 33-1XXXXXX		1 Wa	ages, tips, other compensation \$9,400.00	2 Federal income to	ax withheld \$600.00
c Employer's name, address, and ZIP co	ode	<b>3</b> So	cial security wages \$9,400.00	4 Social security ta	x withheld \$582.80
987 Tenth Street Fairview, KY 42221		5 M	edicare wages and tips \$9,400.00	6 Medicare tax with	held \$136.30
Tanview, ICT 42221		<b>7</b> Sc	cial security tips	8 Allocated tips	
d Control number		<b>9</b> Ac	lvance EIC payment	10 Dependent care	penefits
e Employee's first name and initial	Last name		onqualified plans	12a See instructions	for box 12
Mary A. Parsons 413 Fourth Street		13 Statul emplo	13 Statutory employee plan sick pay c c c c c c c c c c c c c c c c c c c		
Your City, State and ZIP Co	ode	<b>14</b> Of	her	12c	
f Employee's address and ZIP code				12d C d d	
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 nam
YS   4534	567 \$9,400.00	\$375.00	\$9,400.00	\$122.00	YC
W-2 Wage and Tax	<u> </u> K		Department of	of the Treasury—Internal F	Revenue Servic
Form W  Statement Copy B—To Be Filed With Employee This information is being furnished to	e's FEDERAL Tax Return.	2008			



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.									
Ve	rifying	the Returr	Check each item only when you verify that the review step is complete.							
1.	Ye	s No	A completed Intake/Interview Sheet was used to prepare this tax return.							
2.	Ye	s No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.							
3.	Ye	s No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.							
4.	Ye	s No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.							
5.	Ye	s No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.							
6.	Ye	s No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.							
7.	Ye	s No	Any <b>Adjustments to Income</b> are correctly reported.							
8.	Ye	s No	The completed return reflects the correct <b>standard deduction</b> unless itemized deductions were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.							
9.	Ye	s No	The non-refundable credits have been correctly reported.							
10.	Ye	s No	All payments from <b>W-2s and F1099's</b> and estimated tax payments are correct.							
11.	Ye	s No	The <b>refundable credits</b> are correctly reported including the EIC determination based on the information provided.							
12.	Ye	s No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpayer's checking/saving account and routing information.							
F	inishin	g the Retu	rn Check the appropriate box once you have confirmed the steps have been taken							
	<b>E-File:</b> Verify correct <b>DCN and SIDN</b> 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 que	estions/issues about the completed return have been answered.							
Cata	Catalog Number 52121E Page 4 Form <b>13614-C</b> (9-2008)									

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

Department of the Treasury - Internal Revenue Service Form 13614-C OMB # 1545-1964 Intake/Interview & Quality Review Sheet (September 2008) You (and Spouse) will need: Proof of Identity Amounts of any other income Child care provider's identification number Social Security Card or Individual Tax Amounts/dates of estimated or other tax Identification Number (ITIN) letter for all payments made, etc. individuals to be listed on the return Bank documents showing routing and account • Copies of ALL W-2, 1098, 1099 forms numbers if requesting direct deposit/debit **Part I: Taxpayer Information** 2. Date of Birth 1. Your First Name M.I. Last Name (mm/dd/yyyy) 05/07/1981 Joseph Carpenter 5. Totally and Permanently Disabled 6. Occupation 3. US Citizen or Resident Alien 4. Legally Blind ☐ Yes ✓ No ⋉ No ☐ Yes Military 8. Date of Birth 7. Spouse's First Name M.I. Last Name (mm/dd/yyyy) 12/15/1981 M. Carpenter Maria 9. US Citizen or Resident Alien 10. Legally Blind 11. Totally and Permanently Disabled 12. Occupation ☐ Yes 区 No ☐ Yes × No ☐ Yes ☒ No Homemaker 13. Address Apt # City State | Zip Code 4516 Elm Street Your City Your ZIP Code 14. Phone Number and e-mail address 15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? Phone: (717 ) 555-XXXX ☐ Yes × No e-mail: 16. On December 31 st 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. 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. Date of Birth US Citizen Name Relationship to you Number of Is the dependent mm/dd/yyyy Resident of US, a full time (first, last) (son, daughter, etc.) months person lived with you Canada or Mexico student? last year (yes or no) (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

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

Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Military 153

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

	COMMON INCOME AND EXPENSES								
Part III.	Part III. Income – Did you (or your spouse) receive:								
	⊠ No	2. 3. 4. 5. 6. 7. 8. 9. 10.	Wages or Salary (include W-2s for all jobs worked during the year)  Tip income Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage State tax refund (may be taxable if you itemized last year)  Self Employment Income - business, farm, hobby, 1099-Misc or any earned increported on W-2  Alimony income Sale of Stock, Bonds or Real Estate Disability income Pensions, Annuities, and/or IRA distributions Unemployment (1099-G)  Social Security or Railroad Retirement Benefits (1099-SSA or RRB)  Other Income: Identify						
Part IV.	Expen	ses	- Did you (or your spouse) make or have:						
<ul> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> <li>☐ Yes</li> </ul>	<ul> <li>⋈ No</li> <li>⋈ No</li> <li>⋈ No</li> <li>⋈ No</li> <li>⋈ No</li> <li>⋈ No</li> <li>⋈ No</li> <li>⋈ No</li> <li>⋈ No</li> <li>⋈ No</li> </ul>	2. 3. 4. 5. 6. 7.	Alimony payments (if yes, you must provide the name and SSN of the recipient) Contributions to IRA or other retirement account Educational expenses for you, your spouse and/or dependents Un-reimbursed medical expenses Home mortgage payments (interest and taxes – see Form 1098) Charitable contributions Child/dependent care expenses that allow you (and your spouse - if married) to a Any estimated tax payments for this tax year Was EIC previously disallowed? (if yes, you may not be eligible for EIC)	work					
Part \	V. Fo	or C	Completion by a Certified Volunteer						
Intake/Int Voluntee	erview Sl r Resourd ne Intake/	neet i e Gu	Instructions: You must conduct a thorough interview to complete an accurate reis the start of your conversation with the taxpayer. Use the decision trees in Publicuide, while discussing the questions on this form. Remember to ask for all documented with any changes identified during your interview. Confirm all informations	cation 4012, nentation.					
☐ 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?									
	□No		yes, how much? \$900						
Catalog N	umber 52	121E	E Page 2 Form <b>13</b>	<b>614-C</b> (9-2008)					

### 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	OMB No. 154	15-0008	Safe, accurate, FAST! Use	~file		ne IRS website w.irs.gov/efile.
<b>b</b> Employer identification number (	EIN)		<b>1</b> Wa	ges, tips, other compensation	2 Fede		tax withheld
31-2XXXXXX				\$23,223.60		,	\$1,548.00
c Employer's name, address, and	ZIP code		<b>3</b> So	cial security wages \$23.223.60	4 Socia	-	ax withheld \$1,439.86
DFAS			F Ma	dicare wages and tips	6 Medi	care tax wi	
P.O. Box 8899			<b>3</b> IVIE	\$23,223.60	<b>6</b> iviedi	care tax wi	\$336.74
Indianapolis, IN 46249	-2410		<b>7</b> So	cial security tips	8 Alloc	ated tips	Ψ000.7 1
d Control number			<b>9</b> Ad	vance EIC payment	10 Depe	ndent care	benefits
e Employee's first name and initia	Last name	Suff.	<b>11</b> No	nqualified plans	<b>12a</b> See i	nstructions	for box 12
Joseph I. Carpenter			13 Statutory employee Retirement Third-party sick pay				
4516 Elm Street			<b>14</b> Oth	14 Other 12c			
Your City, State and Zi	P Code				o d e		
					<b>12d</b>		
f Employee's address and ZIP co-	de						
15 State Employer's state ID num	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name
Form W-2 Wage and Statemen	l Tax It	200	JВ	Department of	f the Treasur	y—Internal	Revenue Service
Copy B—To Be Filed With Emp This information is being furnish	bloyee's FEDERAL Tax Return. ed to the Internal Revenue Service.						



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.

		_						
Ve	rifying th	ne Return	Check each item only when you verify that the review	step is complete.				
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this	is tax return.				
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporti	ng documents.				
3.	Yes	No No	The taxpayer(s) address and Date of Birth match the Intak been confirmed with the taxpayer.	e/Interview Sheet and have				
4.	Yes	No	Filing status was correctly determined and is notated on the	Intake/Interview Sheet.				
5.	Yes	No No	Dependent information is correctly shown including names,	SSNs/ITINs, and DOBs.				
6.	Yes	No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s	/1099s is shown.				
7.	Yes	No No	Any <b>Adjustments to Income</b> are correctly reported.					
8.	Yes	No	The completed return reflects the correct <b>standard deductio</b> were used. If <b>itemized deductions</b> were used, the Schedule accurately based on supporting documents.					
9.	Yes	No	The <b>non-refundable credits</b> have been correctly reported.					
10.	Yes	No	All payments from W-2s and F1099's and estimated tax payr	ments are correct.				
11.	Yes	No No	The <b>refundable credits</b> are correctly reported including the the information provided.	EIC determination based on				
12.	Yes	No No	If <b>direct deposit or debit</b> was elected, information on the ret checking/saving account and routing information.	urn matches the taxpayer's				
F	inishing	the Retu	Check the appropriate box once you have confirme	d the steps have been taken.				
	<b>E-File:</b> Verify correct <b>DCN and SIDN</b> 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 ta	expayer que	stions/issues about the completed return have been answered					
Cata	alog Numbe	er 52121E	Page 4	Form <b>13614-C</b> (9-2008)				

	STUDENT NOTES	
	STUDENT NOTE	
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-		
1		

## **International Comprehensive Problem**

## Problem E – Holmes Intake and Interview Sheet, page 1 of 2

Form <b>13614-C</b> (September 2008)	Intake				y - Internal Reve Quality R		w Sheet	1	ОМЕ	3 # 1545-1964
You (and Spous	se) will need	d:								
<ul> <li>Proof of Identity</li> </ul>					<ul> <li>Amo</li> </ul>	ounts o	f any other inc	оте		
Social Security C	ard or Individu	al Tay					provider's iden		tion nun	nber
Identification Number (ITIN) letter for all Individuals to be listed on the return  • Amounts/dates of estimated or oth payments made, etc.							r other t	эх		
• Copies of ALL W	-2, 1098, 1099	forms					ments showing requesting dire			
Part I: Taxpayer	Information	1								
Your First Name	)		M.I.	Last Na	me					e of Birth
Sherman			F.	Holmes					(mm, 09/23/2	<sup>(dd/yyyy)</sup> 1982
3. US Citizen or Re	esident Alien	4. Leg	ally Bl	ind	5. Totally an	d Perm	anently Disabl	ed	6. Occ	upation
✓ Yes   No			Yes	× No	☐ Yes	⊠ No			Military	
7. Spouse's First N	lame		M.I.	Last Na	me					e of Birth /dd/yyyy)
Ann			E.	Holmes					08/17/1	982
9. US Citizen or Re	esident Alien	10. Le	gally B	lind	11. Totally a	nd Perr	nanently Disab	oled	12. Oc	cupation
✓ Yes ☐ N	lo		Yes	⊠ No	☐ Yes	× N	0		Clerk	
13. Address			4	Apt #   Cit	•					Zip Code
2310 Oak Street  14. Phone Number	and a mail ade	d=000		YC	our City			-1-:-		Your ZIP Code
		ress			1	-	our spouse be tax return of a			•
Phone: (312)	000-XXXX				-			ily Ot	nor porc	.011:
e-mail:	4									
16. On December 3										
a. Were you: L	-	× Leg	-		☐ Separate		Divorced	_	☐ Wic	
b. If married, did					-		-			□ No
c. Is your spouse	e deceased? II	yes, pr	rovide	ne date d	or death		(n	im/a	(yyyy)د	
Part II. Family ar	nd Depende	nt Info	ormat	ion – Do	not include	you or	your spouse			
Print the name of ever	yone who lived i	n your h	ome an	d outside j	your home that	you sup	ported during th	e yea	ar.	
	Name rst, last)			ate of Birth nm/dd/yyyy	Relationship to (son, daughter		Number of months person lived with you last year	Resid Canad	Citizen, dent of US, da or Mexico es or no)	Is the dependent a full time student? (yes or no)
	(a)			(b)	(c)		(d)	().	(e)	(f)
Mattie I	B. Holmes		02	/04/2004	Daughte	er	12	`	Yes .	Yes
										<del>                                     </del>
The Paperwork Reduction Act Also, if you have any commen Service, Tax Products Coordin	ts regarding the time	display ar estimates	n OMB co associate	ntrol number d with this st	udy or suggestion or	ation reque n making t	his process simpler,			
Catalog Number 5212	21E							Fo	rm <b>136</b>	<b>14-C</b> (9-2008)
Please Complete	Page 2, exc	ept Pa	art V.	A Certif	ied Voluntee	er will	confirm the	info	rmatio	n with you.

	COMMON INCOME AND EXPENSES								
Part III.	Income	<ul><li>Did you (or your</li></ul>	spouse) receive:						
	No No No No No No No	<ol> <li>Tip income</li> <li>Interest/Dividen</li> <li>State tax refund</li> </ol>		nds, CDs, or brokerage account					
Yes Yes Yes Yes Yes Yes	X No X No X No X No X No	<ol> <li>Sale of Stock, B</li> <li>Disability incom</li> <li>Pensions, Annu</li> <li>Unemployment</li> </ol>	onds or Real Estate e ities, and/or IRA distributions (1099-G) or Railroad Retirement Benefits (1099-SS/	A or RRB)					
Part IV.	Expens	es – Did you (or y	our spouse) make or have:						
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes	No   No   No   No   No   No   No   No	<ol> <li>Contributions to</li> <li>Educational exp</li> <li>Un-reimbursed</li> <li>Home mortgage</li> <li>Charitable contr</li> <li>Child/dependen</li> <li>Any estimated t</li> <li>Was EIC previo</li> </ol>	payments (interest and taxes – see Form	dents  1 1098)  spouse - if married) to work  ligible for EIC)					
Voluntee Intake/Inte	er Prepa erview Sh Resource ne Intake/I	rer Instructions: Y eet is the start of you e Guide, while discus	ou must conduct a thorough interview to c r conversation with the taxpayer. Use the sing the questions on this form. <b>Remembe</b> iny changes identified during your interview	omplete an accurate return. This decision trees in Publication 4012, er to ask for all documentation.					
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes	No No No No No	<ol> <li>Can anyone els</li> <li>Did any depend</li> <li>Were any of the</li> <li>Did the taxpaye</li> <li>Based on the in</li> </ol>	e dependents file a joint return for this tax ye claim any of these dependents on their is ent on the return provide more than 50% of se dependents permanently and totally distributed over half the support for each of terview, how many individuals qualify as deterview, does the taxpayer qualify for EIC?	ncome tax return? of their own support? sabled last year? these dependents? lependents for this return?					
Based on	the interv	iew, the filing status o		☐ MFS* ☐ HOH ☐ QW e and SSN should be included on the tax return.					
Did the ta  X Yes  Catalog No	□No	If yes, how much?	timulus Payment last year? \$1,500 Page 2	Form <b>13614-C</b> (9-2008)					

#### 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.

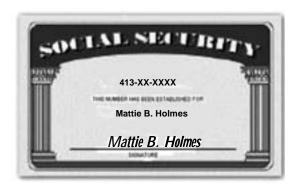
- Sherman was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, until January 2009. He had been there with his wife Ann and his daughter Mattie since May 2006.
- While there, Ann was a data entry clerk for an English accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England). 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. 154	5-0008	Safe, accurate, FAST! Use	N	$\pi$	he IRS website	
b Employer identification number ( 31-2XXXXX	EIN)		1 Wag	es, tips, other compensation \$34,080.30	2	Federal income	tax withheld \$2,424.00	
c Employer's name, address, and DFAS	ZIP code		<b>3</b> Soc	ial security wages \$35,874.00	4	Social security t	ax withheld \$2,224.09	
P.O. BOX 8899	2440		5 Med	dicare wages and tips \$35,874.00	6	Medicare tax w	thheld \$520.17	
Indianapolis, IN 46249-	-2410		<b>7</b> Soc	ial security tips	8	Allocated tips		
d Control number			9 Adv	ance EIC payment	10	Dependent care	benefits	
e Employee's first name and initial	Last name	Suff.		qualified plans	C o d e		for box 12 \$1,793.70	
Sherman Holmes 2310 Oak Street			13 Statutor employe	x	12b			
Your City, State and ZI	P Code		14 Other			12c		
					12d			
f Employee's address and ZIP coo	de							
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	<b>19</b> Lo	cal income tax	20 Locality name	
Form W-2 Wage and Statemen Copy B—To Be Filed With Emp.	t	200	38	Department of	f the T	reasury—Internal	Revenue Service	



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.

quanty Neviews complete the quanty i rocess and help ensure an accurate return.										
Verifying the Return	Check each item only when you verify that the revie	w step is complete.								
1. Yes No	A completed Intake/Interview Sheet was used to prepare	this tax return.								
<b>2.</b> Yes No	Name(s) and SSNs/ITINs for taxpayer(s) match the suppo	rting documents.								
3. Yes No	The taxpayer(s) address and Date of Birth match the Interpretation been confirmed with the taxpayer.	ake/Interview Sheet and have								
<b>4.</b> Yes No	Yes No Filing status was correctly determined and is notated on the Intake/Interview Sheet.									
<b>5.</b> Yes  No	Yes No Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.									
6. Yes No	Yes No All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.									
<b>7.</b> Yes No	Any <b>Adjustments to Income</b> are correctly reported.									
8. Yes No	The completed return reflects the correct <b>standard deduct</b> were used. If <b>itemized deductions</b> were used, the Schedu accurately based on supporting documents.									
9. Yes No	The non-refundable credits have been correctly reported.									
<b>10.</b> Yes No	All payments from W-2s and F1099's and estimated tax pa	yments are correct.								
11. Yes No	The <b>refundable credits</b> are correctly reported including the the information provided.	e EIC determination based on								
<b>12.</b> Yes No	If <b>direct deposit or debit</b> was elected, information on the r checking/saving account and routing information.	eturn matches the taxpayer's								
Finishing the Retu	rn Check the appropriate box once you have confirm	ed the steps have been taken.								
	orrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpay their files. Retain original signed Form 8879 with the Forms V									
Obtain taxpaye	ne correct <b>SIDN</b> is printed on the return. Attach Forms W-2's a r signature and provide the signed return, a copy of the return address to the taxpayer.									
All taxpayer que	estions/issues about the completed return have been answere	ed.								
Catalog Number 52121E	Page 4	Form <b>13614-C</b> (9-2008)								

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:

- 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	n									
Your First Name		M.I.	Last	Na	me		2.		e of Birth	
Jack		W.	Stets	son	l		01	(mm/dd/yyyy) 01/17/1970		
3. US Citizen or Resident Alien	4. Leg	gally Bl	ind		5. Totally and Perm	anently Disabl	ed 6.	Осс	upation	
		Yes	⊠ No	)	☐ Yes ☒ No	Mi	Military			
7. Spouse's First Name Jill		M.I. B.	Last				8. Date of Birth (mm/dd/yyyy) 03/18/1976			
US Citizen or Resident Alien	10. Le	egally E	Blind		11. Totally and Pern		12. Occupation			
ĭ Yes ☐ No		] Yes	× N	lo	☐ Yes ☒ N	0	Ad	Advertising		
13. Address 3214 Maple Street			Apt #	Ci Yo	ty our City		Sta CA		Zip Code 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 depender on the income tax return of any other person?  ☐ Yes ☒ No							•			
b. If married, did you live with c. Is your spouse deceased? I	f yes, p	rovide	the da	te d	of death.	(m	nm/dd/yy		□ No	
Print the name of everyone who lived						•				
Name (first, last)	iri your ri		Date of Bi	rth	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citiz Resident of Canada or (yes or	of US, Mexico	Is the dependent a full time student? (yes or no)	
(a)			(b)		(c)	(d)	(e)		(f)	
The Paperwork Reduction Act requires that the IR:		•			duction Act Notice on all public information reque	ests. The OMB Contr	ol Number f	or this	study is 1545-1964.	
Also, if you have any comments regarding the time	estimates	associate	ed with th	is st	udy or suggestion on making the	his 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.	Incom	e – [	Did you (or your spouse) receive:
✓ Yes  ☐ Yes	□ No ⊠ No		Wages or Salary (include W-2s for all jobs worked during the year) Tip income
☐ Yes	⊠ No ⊠ No	3.	Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account State tax refund (may be taxable if you itemized last year)
☐ Yes	⊠ No	5.	
Yes	⊠ No		Alimony income
☐ Yes			Sale of Stock, Bonds or Real Estate
☐ Yes	⊠ No		Disability income
☐ Yes	⊠ No		Pensions, Annuities, and/or IRA distributions Unemployment (1099-G)
☐ Yes	⊠ No		Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
☐ Yes	⊠ No		Other Income: Identify
			Did you (or your spouse) make or have:
☐ Yes	× No		
☐ Yes	⊠ No	1. 2.	Alimony payments (if yes, you must provide the name and SSN of the recipient)  Contributions to IRA or other retirement account
☐ Yes	⊠ No		Educational expenses for you, your spouse and/or dependents
☐ Yes	⊠ No		Un-reimbursed medical expenses
☐ Yes	⊠ No		·
☐ Yes	⊠ No		Home mortgage payments (interest and taxes – see Form 1098)  Charitable contributions
☐ Yes	⊠ No	_	
☐ Yes	⊠ No		Child/dependent care expenses that allow you (and your spouse - if married) to work
☐ Yes	⊠ No		Any estimated tax payments for this tax year  Was EIC previously disallowed? (if yes, you may not be eligible for EIC)
Part	V. F	or c	Completion by a Certified Volunteer
Intake/Int Voluntee	erview S r Resour ne Intake	heet ce Gu	<b>Instructions</b> : You must conduct a thorough interview to complete an accurate return. This is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, uide, while discussing the questions on this form. <b>Remember to ask for all documentation.</b> view Sheet with any changes identified during your interview. Confirm all information with
☐ 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 or	the inter	view,	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 ta	xpaver r	eceiv	e an Economic Stimulus Payment last year?
✓ Yes	∏ No		res, how much? \$1,200
Catalog N			

#### 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. 154	Safe, accurate, Visit the IRS websi at www.irs.gov/efile
b Employer identification number 31-2XXXXXX	(EIN)		1 Wages, tips, other compensation \$35,403.50 \$4,248.42
c Employer's name, address, and DFAS	ZIP code		3 Social security wages \$35,403.50 4 Social security tax withheld \$2,195.02
P.O. Box 8899 Indianapolis, IN 46249	2410		5 Medicare wages and tips \$35,403.50 6 Medicare tax withheld \$513.35
indianapolis, in 40249	-2410		7 Social security tips 8 Allocated tips
d Control number			9 Advance EIC payment 10 Dependent care benefits
e Employee's first name and initia	I Last name	Suff.	C o d d d e
Jack W. Stetson 413 Athens Street			13 Statutory employee plan Third-party plan   12b   2   2   2   2   2   2   2   2   2
Your City, State and Z	IP Code		14 Other
f Employee's address and ZIP co	do		120   C   d   e
15 State Employer's state ID num		17 State incon	ome tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality in the second secon
	d Tax  nt  ployee's FEDERAL Tax Return. ed to the Internal Revenue Service.	200	Department of the Treasury—Internal Revenue Ser



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.

Ve	rifying t	he Return	Check each item only when you verify that the review step is complete.
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this tax return.
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.
3.	Yes	No No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.
4.	Yes	No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.
5.	Yes	No No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.
6.	Yes	No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
7.	Yes	No	Any <b>Adjustments to Income</b> are correctly reported.
8.	Yes	No	The completed return reflects the correct <b>standard deduction</b> unless itemized deductions were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.
9.	Yes	No	The non-refundable credits have been correctly reported.
10.	Yes	No	All payments from <b>W-2s and F1099's</b> and estimated tax payments are correct.
11.	Yes	No	The <b>refundable credits</b> are correctly reported including the EIC determination based on the information provided.
12.	Yes	No No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpayer's checking/saving account and routing information.
F	inishing	the Retu	rn Check the appropriate box once you have confirmed the steps have been taken.
			rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signature and provide a copy their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
	Obt	ain taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099's to the return. signature and provide the signed return, a copy of the return, and the correct processing ddress to the taxpayer.
	All t	axpayer que	stions/issues about the completed return have been answered.
Cata	alog Numb	er 52121E	Page 4 Form <b>13614-C</b> (9-2008

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:

- 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

<ol> <li>Your First Name</li> </ol>		M.I.	Last N	ame			te of Birth		
Doria		A.	Wilson	(mm/dd/yyyy) 07/21/1975					
3. US Citizen or Resident Alien	gally Bl	5. Totally and Perm	anently Disable	d 6. Oc	cupation				
Yes						Nurse	Nurse		
7. Spouse's First Name  M.I. Last Name  Kelly						(mn	8. Date of Birth (mm/dd/yyyy) 12/23/1973		
	10. Le	gally E	Blind	11. Totally and Perr	nanently Disable				
☐ Yes ☒ No		Yes	⊠ No	☐ Yes ☒ N	0	None			
13. Address 20 Pembroke Lane				ity ublin 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?  ☐ Yes ☒ No							•		
b. If married, did you live with you c. Is your spouse deceased? If	yes, p	rovide	the date	of death.	(mn		s ∐ No ———		
Part II. Family and Depender	nt Inf	orma	tion – C	o not include you or	your spouse.				
Print the name of everyone who lived in	your h	ome an	d outside	your home that you sup	ported during the	year.			
Name (first, last)			ate of Birth nm/dd/yyyy	Relationship to you (son, daughter, etc.)		US Citizen, Resident of US anada or Mexi- (yes or no)			
			/L\	(-)	(-1)				
(a)			(b)	(c)	(d)	(e)	(f)		
(a)			(b)	(c)	(d)	(e)	(f)		
(a)			(b)	(c)	(d)	(e)	(f)		
(a)			(b)	(c)	(d)	(e)	(f)		
(a)			(6)	(c)	(d)	(e)	(f)		
(a)			(b)	(c)	(d)	(e)	(f)		
(a)			(0)	(c)	(d)	(e)	(f)		

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:							
	⊠ No	<ol> <li>Wages or Salary (include W-2s for all jobs)</li> <li>Tip income</li> <li>Interest/Dividends from: checking or saving</li> <li>State tax refund (may be taxable if you item)</li> <li>Self Employment Income - business, farm, reported on W-2</li> <li>Alimony income</li> <li>Sale of Stock, Bonds or Real Estate</li> <li>Disability income</li> <li>Pensions, Annuities, and/or IRA distribution</li> <li>Unemployment (1099-G)</li> <li>Social Security or Railroad Retirement Bend</li> <li>Other Income: Identify</li> </ol>	s account, bonds, CDs, or brokerage account ized last year) nobby, 1099-Misc or any earned income not						
Part IV.	Expens	es – Did you (or your spouse) make or have	:						
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes	X No X No X No X No X No X No X No X No	<ol> <li>Alimony payments (if yes, you must provide</li> <li>Contributions to IRA or other retirement acc</li> <li>Educational expenses for you, your spouse</li> <li>Un-reimbursed medical expenses</li> <li>Home mortgage payments (interest and tax</li> <li>Charitable contributions</li> <li>Child/dependent care expenses that allow you</li> <li>Any estimated tax payments for this tax yea</li> <li>Was EIC previously disallowed? (if yes, you</li> </ol>	ount and/or dependents es – see Form 1098) ou (and your spouse - if married) to work r						
		Completion by a Certific							
Intake/In Voluntee	terview Sh r Resourc ne Intake/l	et is the start of your conversation with the taxp	interview to complete an accurate return. This ayer. Use the decision trees in Publication 4012, rm. Remember to ask for all documentation. g your interview. Confirm all information with						
☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ Hes ☐ Yes	No No No No No No No No	<ol> <li>Did any of these dependents file a joint return to anyone else claim any of these dependents.</li> <li>Did any dependent on the return provide med.</li> <li>Were any of these dependents permanently.</li> <li>Did the taxpayer provide over half the suppersection.</li> <li>Based on the interview, how many individual medica</li></ol>	dents on their income tax return? ore than 50% of their own support? or and totally disabled last year? ort for each of these dependents? als qualify as dependents for this return? qualify for EIC?						
_		eive an Economic Stimulus Payment last year?							
☐ Yes Catalog N	⊠ No umber 52	f yes, how much?Page 2	Form <b>13614-C</b> (9-2008)						

#### **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 nur 431-XX-XXXX	mber OMB No. 15	45-0008	Safe, accurate, FAST! Use		ne IRS website w.irs.gov/efile.
b Employer identification number 43-1XXXXXX	er (EIN)	<b>1</b> Wa	ges, tips, other compensation \$50,000.00	2 Federal income s	tax withheld	
c Employer's name, address, a Clark Memorial Hosp 125 Elm Street Atlanta, GA 30308		5 Me	3 Social security wages \$50,000.00 \$3,100  5 Medicare wages and tips \$50,000.00 \$725  7 Social security tax withheld \$725			
d Control number  e Employee's first name and in	tial Last name	Suff.		vance EIC payment	10 Dependent care	
Doria A. Wilson 325 Tenth Street Your City, State and			13 Statuto employ	rry Retirement Third-party plan sick pay	12b	
f Employee's address and ZIP 15 State Employer's state ID n YS   32			me tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
			08	Department o	of the Treasury—Internal	T Revenue Service

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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.

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Ve	rifying th	e Return	Check each item only when you verify that the review step is complete.
1.	Yes	No	A completed Intake/Interview Sheet was used to prepare this tax return.
2.	Yes	No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.
3.	Yes	No No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.
4.	Yes	No No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.
5.	Yes	No No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.
6.	Yes	No No	All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
7.	Yes	No No	Any <b>Adjustments to Income</b> are correctly reported.
8.	Yes	No	The completed return reflects the correct <b>standard deduction</b> unless itemized deductions were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents.
9.	Yes	No No	The non-refundable credits have been correctly reported.
10.	Yes	No No	All payments from W-2s and F1099's and estimated tax payments are correct.
11.	Yes	No No	The <b>refundable credits</b> are correctly reported including the EIC determination based on the information provided.
12.	Yes	No	If <b>direct deposit or debit</b> was elected, information on the return matches the taxpayer's checking/saving account and routing information.
F	inishing	the Retu	rn Check the appropriate box once you have confirmed the steps have been taken.
			rrect <b>DCN and SIDN</b> is printed on Form 8879. Obtain taxpayer signature and provide a copy their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
	Obta	in taxpayer	e correct <b>SIDN</b> is printed on the return. Attach Forms W-2's and 1099's to the return. signature and provide the signed return, a copy of the return, and the correct processing ddress to the taxpayer.
	All ta	xpayer que	stions/issues about the completed return have been answered.
Cata	alog Numbe	r 52121E	Page 4 Form <b>13614-C</b> (9-2008

STU	DENT NOTES

### **EIC Tables**

# 2008 Earned Income Credit (EIC) Table Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet. 2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

	And your filing status is—							
If the amount you are	Single, head of household, or qualifying							
looking up from the								
worksheet is—	widow(er) and you have—							
	No One Two							
	children child childre							
At least But less than	Your credit is—							
2,400 2,450	186 <u>825</u> 970							
2,450 2,500	189 (842) 990							
<b>2,450 2,500</b>	189 (842) 990							

If the amount you are looking up from the worksheet is –			And	d your fili	ng status i	s-				And your filing status is-						
		Single, he household widow(er)	d, or qua		Married filing jointly and you have –			are look	nount you ing up from (sheet is-	Single, he househol widow(er	d, or qua		Married filing jointly you have –		tly and	
		children	child	children	children	child	children			children	child	children	children	child	children	
	But less than		r credit			r credit		At least			ır credit			ır credit		
\$1	\$50	\$2	\$9	\$10	\$2	\$9	\$10	2,500	2,550	193	859	1,010	193	859	1,010	
50	100	6	26	30	6	26	30	2,550	2,600	197	876	1,030	197	876	1,030	
100	150	10	43	50	10	43	50	2,600	2,650	201	893	1,050	201	893	1,050	
150	200	13	60	70	13	60	70	2,650	2,700	205	910	1,070	205	910	1,070	
200	250	17	77	90	17	77	90	2,700	2,750	208	927	1,090	208	927	1,090	
250	300	21	94	110	21	94	110	2,750	2,800	212	944	1,110	212	944	1,110	
300	350	25	111	130	25	111	130	2,800	2,850	216	961	1,130	216	961	1,130	
350	400	29	128	150	29	128	150	2,850	2,900	220	978	1,150	220	978	1,150	
400	450	33	145	170	33	145	170	2,900	2,950	224	995	1,170	224	995	1,170	
450	500	36	162	190	36	162	190	2,950	3,000	228	1,012	1,190	228	1,012	1,190	
500	550	40	179	210	40	179	210	3,000	3,050	231	1,029	1,210	231	1,029	1,210	
550	600	44	196	230	44	196	230	3,050	3,100	235	1,046	1,230	235	1,046	1,230	
600	650	48	213	250	48	213	250	3,100	3,150	239	1,063	1,250	239	1,063	1,250	
650	700	52	230	270	52	230	270	3,150	3,200	243	1,080	1,270	243	1,080	1,270	
700	750	55	247	290	55	247	290	3,200	3,250	247	1,097	1,290	247	1,097	1,290	
750	800	59	264	310	59	264	310	3,250	3,300	251	1,114	1,310	251	1,114	1,310	
800	850	63	281	330	63	281	330	3,300	3,350	254	1,131	1,330	254	1,131	1,330	
850	900	67	298	350	67	298	350	3,350	3,400	258	1,148	1,350	258	1,148	1,350	
900	950	71	315	370	71	315	370	3,400	3,450	262	1,165	1,370	262	1,165	1,370	
950	1,000	75	332	390	75	332	390	3,450	3,500	266	1,182	1,390	266	1,182	1,390	
1,000	1,050	78	349	410	78	349	410	3,500	3,550	270	1,199	1,410	270	1,199	1,410	
1,050	1,100	82	366	430	82	366	430	3,550	3,600	273	1,216	1,430	273	1,216	1,430	
1,100	1,150	86	383	450	86	383	450	3,600	3,650	277	1,233	1,450	277	1,233	1,450	
1,150	1,200	90	400	470	90	400	470	3,650	3,700	281	1,250	1,470	281	1,250	1,470	
1,200	1,250	94	417	490	94	417	490	3,700	3,750	285	1,267	1,490	285	1,267	1,490	
1,250	1,300	98	434	510	98	434	510	3,750	3,800	289	1,284	1,510	289	1,284	1,510	
1,300	1,350	101	451	530	101	451	530	3,800	3,850	293	1,301	1,530	293	1,301	1,530	
1,350	1,400	105	468	550	105	468	550	3,850	3,900	296	1,318	1,550	296	1,318	1,550	
1,400	1,450	109	485	570	109	485	570	3,900	3,950	300	1,335	1,570	300	1,335	1,570	
1,450	1,500	113	502	590	113	502	590	3,950	4,000	304	1,352	1,590	304	1,352	1,590	
1,500	1,550	117	519	610	117	519	610	4,000	4,050	308	1,369	1,610	308	1,369	1,610	
1,550	1,600	120	536	630	120	536	630	4,050	4,100	312	1,386	1,630	312	1,386	1,630	
1,600	1,650	124	553	650	124	553	650	4,100	4,150	316	1,403	1,650	316	1,403	1,650	
1,650	1,700	128	570	670	128	570	670	4,150	4,200	319	1,420	1,670	319	1,420	1,670	
1,700	1,750	132	587	690	132	587	690	4,200	4,250	323	1,437	1,690	323	1,437	1,690	
1,750	1,800	136	604	710	136	604	710	4,250	4,300	327	1,454	1,710	327	1,454	1,710	
1,800	1,850	140	621	730	140	621	730	4,300	4,350	331	1,471	1,730	331	1,471	1,730	
1,850	1,900	143	638	750	143	638	750	4,350	4,400	335	1,488	1,750	335	1,488	1,750	
1,900	1,950	147	655	770	147	655	770	4,400	4,450	339	1,505	1,770	339	1,505	1,770	
1,950	2,000	151	672	790	151	672	790	4,450	4,500	342	1,522	1,790	342	1,522	1,790	
2,000	2,050	155	689	810	155	689	810	4,500	4,550	346	1,539	1,810	346	1,539	1,810	
2,050	2,100	159	706	830	159	706	830	4,550	4,600	350	1,556	1,830	350	1,556	1,830	
2,100	2,150	163	723	850	163	723	850	4,600	4,650	354	1,573	1,850	354	1,573	1,850	
2,150	2,200	166	740	870	166	740	870	4,650	4,700	358	1,590	1,870	358	1,590	1,870	
2,200	2,250	170	757	890	170	757	890	4,700	4,750	361	1,607	1,890	361	1,607	1,890	
2,250	2,300	174	774	910	174	774	910	4,750	4,800	365	1,624	1,910	365	1,624	1,910	
2,300	2,350	178	791	930	178	791	930	4,800	4,850	369	1,641	1,930	369	1,641	1,930	
2,350	2,400	182	808	950	182	808	950	4,850	4,900	373	1,658	1,950	373	1,658	1,950	
2,400	2,450	186	825	970	186	825	970	4,900	4,950	377	1,675	1,970	377	1,675	1,970	
2,450	2,500	189	842	990	189	842	990	4,950	5,000	381	1,692	1,990	381	1,692	1,990	

(Continued on page 52)

Appendix A 175

2008 Earned Income Credit (EIC) Table-Continued							(Caution. This is not a tax table.)									
	ing status is-						And your filing status is-									
are look	If the amount you are looking up from the worksheet is –		ead of ld, or qua ) and you		Married filing jointly and you have-				If the amare looking	ng up from	Single, head of household, or qualifying widow(er) and you have –			Married filing jointly and you have –		
			No Child Children			No Child Children					No One Two children		No One child		Two children	
At least But less than		You	ır credit i	s-	Your credit is-				At least	But less than	Your credit is-			You	ır credit	is-
5,000	5,050	384	1,709	2,010	384	1,709	2,010		8,000	8,050	371	2,729	3,210	438	2,729	3,210
5,050	5,100	388	1,726	2,030	388	1,726	2,030		8,050	8,100	368	2,746	3,230	438	2,746	3,230
5,100	5,150	392	1,743	2,050	392	1,743	2,050		8,100	8,150	364	2,763	3,250	438	2,763	3,250
5,150	5,200	396	1,760	2,070	396	1,760	2,070		8,150	8,200	360	2,780	3,270	438	2,780	3,270
5,200	5,250	400	1,777	2,090	400	1,777	2,090		8,200	8,250	356	2,797	3,290	438	2,797	3,290
5,250	5,300	404	1,794	2,110	404	1,794	2,110		8,250	8,300	352	2,814	3,310	438	2,814	3,310
5,300	5,350	407	1,811	2,130	407	1,811	2,130		8,300	8,350	348	2,831	3,330	438	2,831	3,330
5,350	5,400	411	1,828	2,150	411	1,828	2,150		8,350	8,400	345	2,848	3,350	438	2,848	3,350
5,400	5,450	415	1,845	2,170	415	1,845	2,170		8,400	8,450	341	2,865	3,370	438	2,865	3,370
5,450	5,500	419	1,862	2,190	419	1,862	2,190		8,450	8,500	337	2,882	3,390	438	2,882	3,390
5,500	5,550	423	1,879	2,210	423	1,879	2,210		8,500	8,550	333	2,899	3,410	438	2,899	3,410
5,550	5,600	426	1,896	2,230	426	1,896	2,230		8,550	8,600	329	2,917	3,430	438	2,917	3,430
5,600	5,650	430	1,913	2,250	430	1,913	2,250		8,600	8,650	326	2,917	3,450	438	2,917	3,450
5,650	5,700	434	1,930	2,270	434	1,930	2,270		8,650	8,700	322	2,917	3,470	438	2,917	3,470
5,700	5,750	438	1,947	2,290	438	1,947	2,290		8,700	8,750	318	2,917	3,490	438	2,917	3,490
5,750	5,800	438	1,964	2,310	438	1,964	2,310		8,750	8,800	314	2,917	3,510	438	2,917	3,510
5,800	5,850	438	1,981	2,330	438	1,981	2,330		8,800	8,850	310	2,917	3,530	438	2,917	3,530
5,850	5,900	438	1,998	2,350	438	1,998	2,350		8,850	8,900	306	2,917	3,550	438	2,917	3,550
5,900	5,950	438	2,015	2,370	438	2,015	2,370		8,900	8,950	303	2,917	3,570	438	2,917	3,570
5,950	6,000	438	2,032	2,390	438	2,032	2,390		8,950	9,000	299	2,917	3,590	438	2,917	3,590
6,000	6,050	438	2,049	2,410	438	2,049	2,410		9,000	9,050	295	2,917	3,610	438	2,917	3,610
6,050	6,100	438	2,066	2,430	438	2,066	2,430		9,050	9,100	291	2,917	3,630	438	2,917	3,630
6,100	6,150	438	2,083	2,450	438	2,083	2,450		9,100	9,150	287	2,917	3,650	438	2,917	3,650
6,150	6,200	438	2,100	2,470	438	2,100	2,470		9,150	9,200	283	2,917	3,670	438	2,917	3,670
6,200	6,250	438	2,117	2,490	438	2,117	2,490		9,200	9,250	280	2,917	3,690	438	2,917	3,690
6,250	6,300	438	2,134	2,510	438	2,134	2,510		9,250	9,300	276	2,917	3,710	438	2,917	3,710
6,300	6,350	438	2,151	2,530	438	2,151	2,530		9,300	9,350	272	2,917	3,730	438	2,917	3,730
6,350	6,400	438	2,168	2,550	438	2,168	2,550		9,350	9,400	268	2,917	3,750	438	2,917	3,750
6,400	6,450	438	2,185	2,570	438	2,185	2,570		9,400	9,450	264	2,917	3,770	438	2,917	3,770
6,450	6,500	438	2,202	2,590	438	2,202	2,590		9,450	9,500	260	2,917	3,790	438	2,917	3,790
6,500	6,550	438	2,219	2,610	438	2,219	2,610		9,500	9,550	257	2,917	3,810	438	2,917	3,810
6,550	6,600	438	2,236	2,630	438	2,236	2,630		9,550	9,600	253	2,917	3,830	438	2,917	3,830
6,600	6,650	438	2,253	2,650	438	2,253	2,650		9,600	9,650	249	2,917	3,850	438	2,917	3,850
6,650	6,700	438	2,270	2,670	438	2,270	2,670		9,650	9,700	245	2,917	3,870	438	2,917	3,870
6,700	6,750	438	2,287	2,690	438	2,287	2,690		9,700	9,750	241	2,917	3,890	438	2,917	3,890
6,750	6,800	438	2,304	2,710	438	2,304	2,710		9,750	9,800	238	2,917	3,910	438	2,917	3,910
6,800	6,850	438	2,321	2,730	438	2,321	2,730		9,800	9,850	234	2,917	3,930	438	2,917	3,930
6,850	6,900	438	2,338	2,750	438	2,338	2,750		9,850	9,900	230	2,917	3,950	438	2,917	3,950
6,900	6,950	438	2,355	2,770	438	2,355	2,770		9,900	9,950	226	2,917	3,970	438	2,917	3,970
6,950	7,000	438	2,372	2,790	438	2,372	2,790		9,950	10,000	222	2,917	3,990	438	2,917	3,990
7,000	7,050	438	2,389	2,810	438	2,389	2,810		10,000	10,050	218	2,917	4,010	438	2,917	4,010
7,050	7,100	438	2,406	2,830	438	2,406	2,830		10,050	10,100	215	2,917	4,030	438	2,917	4,030
7,100	7,150	438	2,423	2,850	438	2,423	2,850		10,100	10,150	211	2,917	4,050	438	2,917	4,050
7,150	7,200	438	2,440	2,870	438	2,440	2,870		10,150	10,200	207	2,917	4,070	438	2,917	4,070
7,200	7,250	433	2,457	2,890	438	2,457	2,890		10,200	10,250	203	2,917	4,090	433	2,917	4,090
7,250	7,300	429	2,474	2,910	438	2,474	2,910		10,250	10,300	199	2,917	4,110	429	2,917	4,110
7,300	7,350	425	2,491	2,930	438	2,491	2,930		10,300	10,350	195	2,917	4,130	425	2,917	4,130
7,350	7,400	421	2,508	2,950	438	2,508	2,950		10,350	10,400	192	2,917	4,150	421	2,917	4,150
7,400	7,450	417	2,525	2,970	438	2,525	2,970		10,400	10,450	188	2,917	4,170	417	2,917	4,170
7,450	7,500	413	2,542	2,990	438	2,542	2,990		10,450	10,500	184	2,917	4,190	413	2,917	4,190
7,500	7,550	410	2,559	3,010	438	2,559	3,010		10,500	10,550	180	2,917	4,210	410	2,917	4,210
7,550	7,600	406	2,576	3,030	438	2,576	3,030		10,550	10,600	176	2,917	4,230	406	2,917	4,230
7,600	7,650	402	2,593	3,050	438	2,593	3,050		10,600	10,650	173	2,917	4,250	402	2,917	4,250
7,650	7,700	398	2,610	3,070	438	2,610	3,070		10,650	10,700	169	2,917	4,270	398	2,917	4,270
7,700	7,750	394	2,627	3,090	438	2,627	3,090		10,700	10,750	165	2,917	4,290	394	2,917	4,290
7,750	7,800	391	2,644	3,110	438	2,644	3,110		10,750	10,800	161	2,917	4,310	391	2,917	4,310
7,800	7,850	387	2,661	3,130	438	2,661	3,130		10,800	10,850	157	2,917	4,330	387	2,917	4,330
7,850	7,900	383	2,678	3,150	438	2,678	3,150		10,850	10,900	153	2,917	4,350	383	2,917	4,350
7,900	7,950	379	2,695	3,170	438	2,695	3,170		10,900	10,950	150	2,917	4,370	379	2,917	4,370
7,950	8,000	375	2,712	3,190	438	2,712	3,190		10,950	11,000	146	2,917	4,390	375	2,917	4,390

(Continued on page 53)

2008 Ea	rned Inco	me Cre	dit (El	C) Tab	le-Cor	ntinued	1		(Cau	ıtion. This	s is <b>not</b>	a tax ta	able.)			
			And	l your fili	ng status	is-						And	l your fili	ng status	is-	
are looki	ount you ing up from sheet is-	Single, he househol widow(er	d, or qua	alifying u have –	Married f you have		tly and		are looki	ount you ng up from sheet is-	Single, he househol widow(er	d, or qua	alifying u have-	Married f you have		tly and
		No children	One child	Two children	No children	One child	Two children				No children	One child	Two children	No children	One child	Two children
At least	But less than	You	ır credit i	is-	You	ır credit	is-		At least	But less than	You	ır credit	is-	You	ır credit	is-
11,000 11,050 11,100 11,150	11,050 11,100 11,150 11,200	142 138 134 130	2,917 2,917 2,917 2,917	4,410 4,430 4,450 4,470	371 368 364 360	2,917 2,917 2,917 2,917	4,410 4,430 4,450 4,470		13,500 13,550 13,600 13,650	13,550 13,600 13,650 13,700	0 0 0 0	2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824	180 176 173 169	2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824
11,200 11,250 11,300 11,350 11,400 11,450	11,250 11,300 11,350 11,400 11,450 11,500	127 123 119 115 111 107	2,917 2,917 2,917 2,917 2,917 2,917	4,490 4,510 4,530 4,550 4,570 4,590	356 352 348 345 341 337	2,917 2,917 2,917 2,917 2,917 2,917	4,490 4,510 4,530 4,550 4,570 4,590	_	13,700 13,750 13,800 13,850 13,900 13,950	13,750 13,800 13,850 13,900 13,950 14,000	0 0 0 0 0	2,917 2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824 4,824	165 161 157 153 150 146	2,917 2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824 4,824
11,500 11,550 11,600 11,650 11,700	11,550 11,600 11,650 11,700 11,750	104 100 96 92 88	2,917 2,917 2,917 2,917 2,917	4,610 4,630 4,650 4,670 4,690	333 329 326 322 318	2,917 2,917 2,917 2,917 2,917	4,610 4,630 4,650 4,670 4,690		14,000 14,050 14,100 14,150 14,200	14,050 14,100 14,150 14,200 14,250	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	142 138 134 130 127	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824
11,750 11,800 11,850 11,900 11,950	11,800 11,850 11,900 11,950 12,000	85 81 77 73 69	2,917 2,917 2,917 2,917 2,917	4,710 4,730 4,750 4,770 4,790	314 310 306 303 299	2,917 2,917 2,917 2,917 2,917	4,710 4,730 4,750 4,770 4,790		14,250 14,300 14,350 14,400 14,450	14,300 14,350 14,400 14,450 14,500	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	123 119 115 111 107	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824
12,000 12,050 12,100 12,150 12,200	12,050 12,100 12,150 12,200 12,250	65 62 58 54 50	2,917 2,917 2,917 2,917 2,917	4,810 4,824 4,824 4,824 4,824	295 291 287 283 280	2,917 2,917 2,917 2,917 2,917	4,810 4,824 4,824 4,824 4,824		14,500 14,550 14,600 14,650 14,700	14,550 14,600 14,650 14,700 14,750	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	104 100 96 92 88	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824
12,250 12,300 12,350 12,400 12,450	12,300 12,350 12,400 12,450 12,500	46 42 39 35 31	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	276 272 268 264 260	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824		14,750 14,800 14,850 14,900 14,950	14,800 14,850 14,900 14,950 15,000	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	85 81 77 73 69	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824
12,500 12,550 12,600 12,650 12,700	12,550 12,600 12,650 12,700 12,750	27 23 20 16 12	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	257 253 249 245 241	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824		15,000 15,050 15,100 15,150 15,200	15,050 15,100 15,150 15,200 15,250	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	65 62 58 54 50	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824
12,750 12,800 12,850 12,900 12,950	12,800 12,850 12,900 12,950 13,000	8 4 * 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	238 234 230 226 222	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824		15,250 15,300 15,350 15,400 15,450	15,300 15,350 15,400 15,450 15,500	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	46 42 39 35 31	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824
13,000 13,050 13,100 13,150 13,200	13,050 13,100 13,150 13,200 13,250	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	218 215 211 207 203	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824		15,500 15,550 15,600 15,650 15,700	15,550 15,600 15,650 15,700 15,750	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	27 23 20 16 12	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824
13,250 13,300 13,350 13,400 13,450	13,300 13,350 13,400 13,450 13,500	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	199 195 192 188 184	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824		15,750 15,800 15,850 15,900 15,950	15,800 15,850 15,900 15,950 16,000	0 0 0 0	2,912 2,904 2,896 2,888 2,880	4,817 4,806 4,796 4,785 4,775	8 4 * 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824

<sup>\*</sup>If the amount you are looking up from the worksheet is at least \$12,850 (\$15,850 if married filing jointly) but less than \$12,880 (\$15,880 if married filing jointly), your credit is \$1. Otherwise, you cannot take the credit.

(Continued on page 54)

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

			And	your fili	ng status i	s-					And	d your fili	ng status i	is-	
re lookii	ount you ng up from sheet is-	Single, hea household widow(er)	, or qua		Married fi you have		tly and	are looki	ount you ing up from sheet is –	Single, he household widow(er)	d, or qu		Married fi you have		ntly and
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two
At least	But less than	Your	credit	is-	You	r credit	is-	At least	But less than	You	r credit	is-	You	ır credit	is-
6,000 6,050 6,100 6,150	16,050 16,100 16,150 16,200	0 0 0	2,872 2,864 2,856 2,848	4,764 4,753 4,743 4,732	0 0 0 0	2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824	19,000 19,050 19,100 19,150	19,050 19,100 19,150 19,200	0 0 0 0	2,392 2,384 2,376 2,368	4,132 4,122 4,111 4,101	0 0 0 0	2,872 2,864 2,856 2,848	4,76 4,75 4,74 4,73
6,250 6,300 6,350 6,400 6,450	16,250 16,300 16,350 16,400 16,450 16,500	0 0 0 0	2,840 2,832 2,824 2,816 2,808 2,800	4,722 4,711 4,701 4,690 4,680 4,669	0 0 0 0	2,917 2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824 4,824	19,200 19,250 19,300 19,350 19,400 19,450	19,250 19,300 19,350 19,400 19,450 19,500	0 0 0 0	2,360 2,352 2,344 2,336 2,328 2,320	4,090 4,080 4,069 4,058 4,048 4,037	0 0 0 0	2,840 2,832 2,824 2,816 2,808 2,800	4,72 4,71 4,70 4,68 4,68 4,68
6,500 6,550 6,600 6,650 6,700	16,550 16,600 16,650 16,700 16,750	0 0 0	2,792 2,784 2,776 2,768 2,760	4,659 4,648 4,638 4,627 4,617	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	19,500 19,550 19,600 19,650 19,700	19,550 19,600 19,650 19,700 19,750	0 0 0 0	2,312 2,304 2,296 2,288 2,280	4,027 4,016 4,006 3,995 3,985	0 0 0 0	2,792 2,784 2,776 2,768 2,760	4,65 4,64 4,63 4,63 4,63
6,750 6,800 6,850 6,900 6,950	16,800 16,850 16,900 16,950 17,000	0 0 0	2,752 2,744 2,736 2,728 2,720	4,606 4,595 4,585 4,574 4,564	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	19,750 19,800 19,850 19,900 19,950	19,800 19,850 19,900 19,950 20,000	0 0 0 0	2,272 2,264 2,256 2,248 2,240	3,974 3,964 3,953 3,943 3,932	0 0 0 0	2,752 2,744 2,736 2,728 2,720	4,6 4,5 4,5 4,5 4,5
7,000 7,050 7,100 7,150 7,200	17,050 17,100 17,150 17,200 17,250	0 0 0	2,712 2,704 2,696 2,688 2,680	4,553 4,543 4,532 4,522 4,511	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	20,000 20,050 20,100 20,150 20,200	20,050 20,100 20,150 20,200 20,250	0 0 0 0	2,232 2,224 2,216 2,208 2,200	3,922 3,911 3,901 3,890 3,879	0 0 0 0	2,712 2,704 2,696 2,688 2,680	4,5 4,5 4,5 4,5 4,5
7,250 7,300 7,350 7,400 7,450	17,300 17,350 17,400 17,450 17,500	0 0 0	2,672 2,664 2,656 2,648 2,640	4,501 4,490 4,480 4,469 4,459	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	20,250 20,300 20,350 20,400 20,450	20,300 20,350 20,400 20,450 20,500	0 0 0 0	2,193 2,185 2,177 2,169 2,161	3,869 3,858 3,848 3,837 3,827	0 0 0 0	2,672 2,664 2,656 2,648 2,640	4,5 4,4 4,4 4,4 4,4
7,500 7,550 7,600 7,650 7,700	17,550 17,600 17,650 17,700 17,750	0 0 0	2,632 2,624 2,616 2,608 2,600	4,448 4,438 4,427 4,416 4,406	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	20,500 20,550 20,600 20,650 20,700	20,550 20,600 20,650 20,700 20,750	0 0 0 0	2,153 2,145 2,137 2,129 2,121	3,816 3,806 3,795 3,785 3,774	0 0 0 0	2,632 2,624 2,616 2,608 2,600	4,4 4,4 4,4 4,4 4,4
7,750 7,800 7,850 7,900 7,950	17,800 17,850 17,900 17,950 18,000	0 0 0	2,592 2,584 2,576 2,568 2,560	4,395 4,385 4,374 4,364 4,353	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	20,750 20,800 20,850 20,900 20,950	20,800 20,850 20,900 20,950 21,000	0 0 0 0	2,113 2,105 2,097 2,089 2,081	3,764 3,753 3,743 3,732 3,722	0 0 0 0	2,592 2,584 2,576 2,568 2,560	4,3 4,3 4,3 4,3 4,3
8,000 8,050 8,100 8,150 8,200	18,050 18,100 18,150 18,200 18,250	0 0 0	2,552 2,544 2,536 2,528 2,520	4,343 4,332 4,322 4,311 4,301	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	21,000 21,050 21,100 21,150 21,200	21,050 21,100 21,150 21,200 21,250	0 0 0 0	2,073 2,065 2,057 2,049 2,041	3,711 3,700 3,690 3,679 3,669	0 0 0 0	2,552 2,544 2,536 2,528 2,520	4,3 4,3 4,3 4,3 4,3
8,250 8,300 8,350 8,400 8,450	18,300 18,350 18,400 18,450 18,500	0 0 0	2,512 2,504 2,496 2,488 2,480	4,290 4,280 4,269 4,259 4,248	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	21,250 21,300 21,350 21,400 21,450	21,300 21,350 21,400 21,450 21,500	0 0 0 0	2,033 2,025 2,017 2,009 2,001	3,658 3,648 3,637 3,627 3,616	0 0 0 0	2,512 2,504 2,496 2,488 2,480	4,2 4,2 4,2 4,2 4,2
8,500 8,550 8,600 8,650 8,700	18,550 18,600 18,650 18,700 18,750	0 0 0	2,472 2,464 2,456 2,448 2,440	4,237 4,227 4,216 4,206 4,195	0 0 0 0	2,917 2,917 2,917 2,917 2,917	4,824 4,824 4,824 4,824 4,824	21,500 21,550 21,600 21,650 21,700	21,550 21,600 21,650 21,700 21,750	0 0 0 0	1,993 1,985 1,977 1,969 1,961	3,606 3,595 3,585 3,574 3,564	0 0 0 0	2,472 2,464 2,456 2,448 2,440	4,2 4,2 4,2 4,2 4,1
8,750 8,800 8,850 8,900 8,950	18,800 18,850 18,900 18,950 19,000	0 0 0	2,432 2,424 2,416 2,408 2,400	4,185 4,174 4,164 4,153 4,143	0 0 0 0	2,912 2,904 2,896 2,888 2,880	4,817 4,806 4,796 4,785 4,775	21,750 21,800 21,850 21,900 21,950	21,800 21,850 21,900 21,950 22,000	0 0 0 0	1,953 1,945 1,937 1,929 1,921	3,553 3,542 3,532 3,521 3,511	0 0 0 0	2,432 2,424 2,416 2,408 2,400	4,18 4,16 4,18 4,18

(Continued on page 55)

2008 Ear	rned Inco	me Cre	dit (El	C) Tab	<b>le</b> – Con	tinued		(Cau	i <b>tion.</b> This	is <b>not</b> a	a tax ta	able.)			
			And	l your fili	ng status i	is-					And	l your fili	ng status i	s-	
If the amo	ng up from	Single, he household widow(er)	d, or qua		Married fi you have		tly and	If the am are looki the work	ng up from	Single, he household widow(er)	d, or qua		Married fi you have		tly and
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	You	r credit i	s-	You	ır credit i	is-	At least	But less than	You	r credit i	s-	You	r credit i	s-
22,000 22,050 22,100 22,150 22,200	22,050 22,100 22,150 22,200 22,250	0 0 0 0	1,913 1,905 1,897 1,889 1,881	3,500 3,490 3,479 3,469 3,458	0 0 0 0	2,392 2,384 2,376 2,368 2,360	4,132 4,122 4,111 4,101 4,090	25,000 25,050 25,100 25,150 25,200	25,050 25,100 25,150 25,200 25,250	0 0 0 0	1,433 1,425 1,417 1,409 1,401	2,869 2,858 2,848 2,837 2,826	0 0 0 0	1,913 1,905 1,897 1,889 1,881	3,500 3,490 3,479 3,469 3,458
22,250 22,300 22,350 22,400 22,450	22,300 22,350 22,400 22,450 22,500	0 0 0 0	1,873 1,865 1,857 1,849 1,841	3,448 3,437 3,427 3,416 3,406	0 0 0 0	2,352 2,344 2,336 2,328 2,320	4,080 4,069 4,058 4,048 4,037	25,250 25,300 25,350 25,400 25,450	25,300 25,350 25,400 25,450 25,500	0 0 0 0	1,394 1,386 1,378 1,370 1,362	2,816 2,805 2,795 2,784 2,774	0 0 0 0	1,873 1,865 1,857 1,849 1,841	3,448 3,437 3,427 3,416 3,406
22,500 22,550 22,600 22,650 22,700	22,550 22,600 22,650 22,700 22,750	0 0 0 0	1,833 1,825 1,817 1,809 1,801	3,395 3,385 3,374 3,363 3,353	0 0 0 0	2,312 2,304 2,296 2,288 2,280	4,027 4,016 4,006 3,995 3,985	25,500 25,550 25,600 25,650 25,700	25,550 25,600 25,650 25,700 25,750	0 0 0 0	1,354 1,346 1,338 1,330 1,322	2,763 2,753 2,742 2,732 2,721	0 0 0 0	1,833 1,825 1,817 1,809 1,801	3,395 3,385 3,374 3,363 3,353
22,750 22,800 22,850 22,900 22,950	22,800 22,850 22,900 22,950 23,000	0 0 0 0	1,793 1,785 1,777 1,769 1,761	3,342 3,332 3,321 3,311 3,300	0 0 0 0	2,272 2,264 2,256 2,248 2,240	3,974 3,964 3,953 3,943 3,932	25,750 25,800 25,850 25,900 25,950	25,800 25,850 25,900 25,950 26,000	0 0 0 0	1,314 1,306 1,298 1,290 1,282	2,711 2,700 2,690 2,679 2,669	0 0 0 0	1,793 1,785 1,777 1,769 1,761	3,342 3,332 3,321 3,311 3,300
23,000 23,050 23,100 23,150 23,200	23,050 23,100 23,150 23,200 23,250	0 0 0 0	1,753 1,745 1,737 1,729 1,721	3,290 3,279 3,269 3,258 3,248	0 0 0 0	2,232 2,224 2,216 2,208 2,200	3,922 3,911 3,901 3,890 3,879	26,000 26,050 26,100 26,150 26,200	26,050 26,100 26,150 26,200 26,250	0 0 0 0	1,274 1,266 1,258 1,250 1,242	2,658 2,647 2,637 2,626 2,616	0 0 0 0	1,753 1,745 1,737 1,729 1,721	3,290 3,279 3,269 3,258 3,248
23,250 23,300 23,350 23,400 23,450	23,300 23,350 23,400 23,450 23,500	0 0 0 0	1,713 1,705 1,697 1,689 1,681	3,237 3,227 3,216 3,206 3,195	0 0 0 0	2,193 2,185 2,177 2,169 2,161	3,869 3,858 3,848 3,837 3,827	26,250 26,300 26,350 26,400 26,450	26,300 26,350 26,400 26,450 26,500	0 0 0 0	1,234 1,226 1,218 1,210 1,202	2,605 2,595 2,584 2,574 2,563	0 0 0 0	1,713 1,705 1,697 1,689 1,681	3,237 3,227 3,216 3,206 3,195
23,500 23,550 23,600 23,650 23,700	23,550 23,600 23,650 23,700 23,750	0 0 0 0	1,673 1,665 1,657 1,649 1,641	3,184 3,174 3,163 3,153 3,142	0 0 0 0	2,153 2,145 2,137 2,129 2,121	3,816 3,806 3,795 3,785 3,774	26,500 26,550 26,600 26,650 26,700	26,550 26,600 26,650 26,700 26,750	0 0 0 0	1,194 1,186 1,178 1,170 1,162	2,553 2,542 2,532 2,521 2,511	0 0 0 0	1,673 1,665 1,657 1,649 1,641	3,184 3,174 3,163 3,153 3,142
23,750 23,800 23,850 23,900 23,950	23,800 23,850 23,900 23,950 24,000	0 0 0 0	1,633 1,625 1,617 1,609 1,601	3,132 3,121 3,111 3,100 3,090	0 0 0 0	2,113 2,105 2,097 2,089 2,081	3,764 3,753 3,743 3,732 3,722	26,750 26,800 26,850 26,900 26,950	26,800 26,850 26,900 26,950 27,000	0 0 0 0	1,154 1,146 1,138 1,130 1,122	2,500 2,489 2,479 2,468 2,458	0 0 0 0	1,633 1,625 1,617 1,609 1,601	3,132 3,121 3,111 3,100 3,090
24,000 24,050 24,100 24,150 24,200	24,050 24,100 24,150 24,200 24,250	0 0 0 0	1,593 1,585 1,577 1,569 1,561	3,079 3,069 3,058 3,048 3,037	0 0 0 0	2,073 2,065 2,057 2,049 2,041	3,711 3,700 3,690 3,679 3,669	27,000 27,050 27,100 27,150 27,200	27,050 27,100 27,150 27,200 27,250	0 0 0 0	1,114 1,106 1,098 1,090 1,082	2,447 2,437 2,426 2,416 2,405	0 0 0 0	1,593 1,585 1,577 1,569 1,561	3,079 3,069 3,058 3,048 3,037
24,250 24,300 24,350 24,400 24,450	24,300 24,350 24,400 24,450 24,500	0 0 0 0	1,553 1,545 1,537 1,529 1,521	3,027 3,016 3,005 2,995 2,984	0 0 0 0	2,033 2,025 2,017 2,009 2,001	3,658 3,648 3,637 3,627 3,616	27,250 27,300 27,350 27,400 27,450	27,300 27,350 27,400 27,450 27,500	0 0 0 0	1,074 1,066 1,058 1,050 1,042	2,395 2,384 2,374 2,363 2,353	0 0 0 0	1,553 1,545 1,537 1,529 1,521	3,027 3,016 3,005 2,995 2,984
24,500 24,550 24,600 24,650 24,700	24,550 24,600 24,650 24,700 24,750	0 0 0 0	1,513 1,505 1,497 1,489 1,481	2,974 2,963 2,953 2,942 2,932	0 0 0 0	1,993 1,985 1,977 1,969 1,961	3,606 3,595 3,585 3,574 3,564	27,500 27,550 27,600 27,650 27,700	27,550 27,600 27,650 27,700 27,750	0 0 0 0	1,034 1,026 1,018 1,010 1,002	2,342 2,332 2,321 2,310 2,300	0 0 0 0	1,513 1,505 1,497 1,489 1,481	2,974 2,963 2,953 2,942 2,932
24,750 24,800 24,850 24,900 24,950	24,800 24,850 24,900 24,950 25,000	0 0 0 0	1,473 1,465 1,457 1,449 1,441	2,921 2,911 2,900 2,890 2,879	0 0 0 0	1,953 1,945 1,937 1,929 1,921	3,553 3,542 3,532 3,521 3,511	27,750 27,800 27,850 27,900 27,950	27,800 27,850 27,900 27,950 28,000	0 0 0 0	994 986 978 970 962	2,289 2,279 2,268 2,258 2,247	0 0 0 0	1,473 1,465 1,457 1,449 1,441	2,921 2,911 2,900 2,890 2,879

(Continued on page 56)

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

2008 Ea	rned Inco	me Cre	dit (El	C) Tab	le-Con	tinued	!		(Cau	ution. This	is <b>not</b> a	a tax t	able.)			
			And	l your fili	ng status i	is-						And	d your fili	ng status i	is-	
are looki	nount you ing up from sheet is –	Single, he househol widow(er	d, or qua		Married fi you have	ling join –	tly and		are looki	ount you ng up from sheet is-	Single, he househol widow(er)	d, or qua		Married fi you have		tly and
		No children	One child	Two children	No children	One child	Two children				No children	One child	Two children	No children	One child	Two children
At least	But less than	You	ır credit i	is-	You	ır credit	is-		At least	But less than	You	r credit	is-	You	ır credit	is-
28,000	28,050	0	954	2,237	0	1,433	2,869		30,500	30,550	0	555	1,710	0	1,034	2,342
28,050 28,100	28,100 28,150	0	946 938	2,226 2,216	0	1,425 1.417	2,858 2,848	Ш	30,550 30,600	30,600 30,650	0	547 539	1,700 1,689	0	1,026 1,018	2,332 2,321
28,150	28,200	Ö	930	2,205	0	1,409	2,837		30,650	30,700	Ö	531	1,679	0	1,010	2,310
28,200	28,250	0	922	2,195	0	1,401	2,826		30,700	30,750	0	523	1,668	0	1,002	2,300
28,250	28,300	0	914	2,184	0	1,394	2,816	lſ	30,750	30,800	0	515	1,658	0	994	2,289
28,300 28,350	28,350 28,400	0	906 898	2,174 2,163	0	1,386 1,378	2,805 2,795		30,800 30,850	30,850 30,900	0 0	507 499	1,647 1,637	0	986 978	2,279 2,268
28,400	28,450	o o	890	2,153	0	1,370	2,784		30,900	30,950	0	491	1,626	0	970	2,258
28,450	28,500	0	882	2,142	0	1,362	2,774		30,950	31,000	0	483	1,616	0	962	2,247
28,500	28,550	0	874	2,131	0	1,354	2,763		31,000	31,050	0	475	1,605	0	954	2,237
28,550 28,600	28,600 28,650	0	866 858	2,121	0	1,346 1,338	2,753 2,742	Ш	31,050 31,100	31,100	0	467 459	1,594 1,584	0	946 938	2,226 2,216
28,650	28,700	0	850	2,110 2,100	0	1,330	2,742	Ш	31,150	31,150 31,200	0	459	1,573	0	930	2,216
28,700	28,750	0	842	2,089	0	1,322	2,721		31,200	31,250	0	443	1,563	0	922	2,195
28,750	28,800	0	834	2,079	0	1,314	2,711		31,250	31,300	0	435	1,552	0	914	2,184
28,800 28,850	28,850 28,900	0	826 818	2,068 2,058	0	1,306 1,298	2,700 2,690		31,300 31,350	31,350 31,400	0 0	427 419	1,542 1,531	0	906 898	2,174 2,163
28,900	28,950	0	810	2,036	0	1,290	2,679		31,400	31,450	0	411	1,521	0	890	2,163
28,950	29,000	Ö	802	2,037	Ö	1,282	2,669		31,450	31,500	0	403	1,510	Ö	882	2,142
29,000	29,050	0	794	2,026	0	1,274	2,658		31,500	31,550	0	395	1,500	0	874	2,131
29,050 29,100	29,100 29,150	0	786 778	2,016 2,005	0	1,266 1,258	2,647 2,637	Ш	31,550 31,600	31,600 31,650	0 0	387 379	1,489 1,479	0	866 858	2,121 2,110
29,150	29,200	0	770	1,995	0	1,250	2,626	Ш	31,650	31,700	0	371	1,468	0	850	2,110
29,200	29,250	0	762	1,984	0	1,242	2,616	Ш	31,700	31,750	0	363	1,458	0	842	2,089
29,250	29,300	0	754	1,974	0	1,234	2,605		31,750	31,800	0	355	1,447	0	834	2,079
29,300 29,350	29,350 29,400	0	746 738	1,963 1,952	0	1,226 1,218	2,595 2,584		31,800 31,850	31,850 31,900	0 0	347 339	1,436 1,426	0	826 818	2,068 2,058
29,400	29,450	0	730	1,942	ő	1,210	2,574		31,900	31,950	0	331	1,415	0	810	2,047
29,450	29,500	0	722	1,931	0	1,202	2,563		31,950	32,000	0	323	1,405	0	802	2,037
29,500	29,550	0	714	1,921	0	1,194	2,553	Н	32,000	32,050	0	315	1,394	0	794	2,026
29,550 29,600	29,600 29,650	0	706 698	1,910 1,900	0	1,186 1,178	2,542 2,532	Ш	32,050 32,100	32,100 32,150	0	307 299	1,384 1,373	0	786 778	2,016 2,005
29,650	29,700	0	690	1,889	0	1,170	2,521	Ш	32,150	32,200	0	291	1,363	0	770	1,995
29,700	29,750	0	682	1,879	0	1,162	2,511	Ц	32,200	32,250	0	283	1,352	0	762	1,984
29,750	29,800	0	674	1,868	0	1,154	2,500		32,250	32,300	0	275	1,342	0	754	1,974
29,800 29,850	29,850 29,900	0	666 658	1,858 1,847	0	1,146 1,138	2,489 2.479		32,300 32,350	32,350 32,400	0	267 259	1,331 1,321	0	746 738	1,963 1,952
29,900	29,950	0	650	1,837	0	1,130	2,468		32,400	32,450	0	251	1,310	0	730	1,942
29,950	30,000	0	642	1,826	0	1,122	2,458		32,450	32,500	0	243	1,300	0	722	1,931
30,000	30,050	0	634	1,816	0	1,114	2,447		32,500	32,550	0	235	1,289	0	714	1,921
30,050 30,100	30,100 30,150	0	626 618	1,805 1,795	0	1,106 1.098	2,437 2.426		32,550 32,600	32,600 32,650	0	227 219	1,279 1,268	0	706 698	1,910 1,900
30,150	30,200	Ö	610	1,784	0	1,090	2,416		32,650	32,700	0	211	1,257	0	690	1,889
30,200	30,250	0	602	1,773	0	1,082	2,405	ļĹ	32,700	32,750	0	203	1,247	0	682	1,879
30,250	30,300	0	595	1,763	0	1,074	2,395		32,750	32,800	0	195	1,236	0	674 666	1,868
30,300 30,350	30,350 30,400	0	587 579	1,752 1,742	0	1,066 1,058	2,384 2,374		32,800 32,850	32,850 32,900	0 0	187 179	1,226 1,215	0	666 658	1,858 1,847
30,400	30,450	0	571	1,731	0	1,050	2,363		32,900	32,950	0	171	1,205	0	650	1,837
30,450	30,500	0	563	1,721	0	1,042	2,353		32,950	33,000	0	163	1,194	0	642	1,826

(Continued on page 57)

2008 Ea	rned Inco	me Cre	dit (El	C) Tab	le-Con	tinued		(Ca	ution. This	s is <b>not</b> a	a tax t	able.)			
			And	l your fili	ng status i	s-					And	d your fili	ng status i	s-	
are looki	ount you ing up from sheet is-	Single, he househol widow(er)	d, or qua	alifying u have-	Married fi you have	ling join –	tly and	are look	nount you king up from ksheet is –	Single, he household widow(er)	d, or qua	alifying u have-	Married fil you have		tly and
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	You	ır credit	is-	You	r credit	is-	At least	But less than	You	r credit	is-	You	r credit	is-
33,000 33,050	33,050 33,100	0	155 147	1,184 1,173	0	634 626	1,816 1,805	35,500 35.550	35,550 35,600	0	0	657 647	0	235 227	1,289 1,279
33,100	33,150	0	139	1,163	0	618	1,795	35,600	35,650	0	0	636	Ō	219	1,268
33,150 33,200	33,200 33,250	0	131 123	1,152 1,142	0	610 602	1,784 1,773	35,650 35,700	35,700 35,750	0	0	626 615	0	211 203	1,257 1,247
33,250	33,300	0	115	1,131	0	595	1,763	35,750	35,800	0	0	605	0	195	1,236
33,300 33,350	33,350 33,400	0	107 99	1,121 1,110	0	587 579	1,752 1,742	35,800 35,850	35,850 35,900	0	0	594 584	0	187 179	1,226 1,215
33,400	33,450	0 0	91 83	1,100	0	571 563	1,731	35,900 35,950	35,950	0	0	573 563	0	171 163	1,205
33,450 33,500	33,500	0	75	1,089	0	555	1,721	36,000	36,000	0	0	552	0	155	1,194
33,550	33,600	0	67	1,068	0	547	1,700	36,050	36,100	0	0	541	0	147	1,173
33,600 33,650	33,650 33,700	0	59 51	1,057 1,047	0	539 531	1,689 1,679	36,100 36,150	36,150 36,200	0	0	531 520	0	139 131	1,163 1,152
33,700	33,750	0	43	1,036	0	523	1,668	36,200	36,250	0	0	510	Ö	123	1,142
33,750	33,800	0	35	1,026	0	515	1,658	36,250	36,300	0	0	499	0	115	1,131
33,800 33,850	33,850 33,900	0 0	27 19	1,015 1,005	0	507 499	1,647 1,637	36,300 36,350	36,350 36,400	0	0	489 478	0	107 99	1,121 1,110
33,900 33,950	33,950 34,000	0	11	994 984	0	491 483	1,626 1,616	36,400 36,450	36,450 36,500	0	0	468 457	0	91 83	1,100 1,089
34,000	34,050	0	0	973	0	475	1,605	36.500	36,550	0	0	447	0	75	1,078
34,050	34,100	0	0	963	0	467	1,594	36,550	36,600	0	0	436	0	67	1,068
34,100 34,150	34,150 34,200	0	0	952 942	0 0	459 451	1,584 1,573	36,600 36,650	36,650 36,700	0	0	426 415	0	59 51	1,057 1,047
34,200	34,250	0	0	931	0	443	1,563	36,700	36,750	0	0	405	0	43	1,036
34,250 34,300	34,300 34,350	0	0	921 910	0	435 427	1,552 1,542	36,750 36,800	36,800 36,850	0	0	394 383	0	35 27	1,026 1,015
34,350	34,400	0	0	899	0	419	1,531	36,850	36,900	0	0	373	0	19	1,005
34,400 34,450	34,450 34,500	0 0	0	889 878	0	411 403	1,521 1,510	36,900 36,950	36,950 37,000	0	0	362 352	0	11	994 984
34,500	34,550	0	0	868	0	395	1,500	37,000	37,050	0	0	341	0	0	973
34,550 34,600	34,600 34,650	0	0	857 847	0	387 379	1,489 1.479	37,050 37,100	37,100 37,150	0	0	331 320	0	0	963 952
34,650	34,700	0	0	836	0	371	1,468	37,150	37,200	0	0	310	0	0	942
34,700	34,750	0	0	826	0	363	1,458	37,200	37,250	0	0	299	0	0	931
34,750 34,800	34,800 34,850	0	0	815 805	0	355 347	1,447 1,436	37,250 37,300	37,300 37,350	0	0	289 278	0	0	921 910
34,850	34,900	0	0	794	0	339	1,426	37,350	37,400	0	0	268	0	0	899
34,900 34,950	34,950 35,000	0 0	0	784 773	0	331 323	1,415 1,405	37,400 37,450	37,450 37,500	0 0	0	257 247	0	0 0	889 878
35,000	35,050	0	0	763	0	315	1,394	37,500	37,550	0	0	236	0	0	868
35,050 35,100	35,100 35,150	0 0	0	752 742	0 0	307 299	1,384 1,373	37,550 37,600	37,600 37,650	0	0	226 215	0	0	857 847
35,150 35,200	35,200 35,250	0	0	731 720	0	291 283	1,363 1,352	37,650 37,700	37,700 37,750	0	0	204 194	0	0	836 826
35,250	35,300	0	0	710	0	275	1,342	37,750	37,800	0	0	183	0	0	815
35,300	35,350	0	Ō	699	0	267 259	1,331	37,800	37,850	Ö	0	173	ō	0	805
35,350 35,400	35,400 35,450	0 0	0 0	689 678	0	251	1,321 1,310	37,850 37,900	37,900 37,950	0 0	0	162 152	0	0	794 784
35,450	35,500	0	0	668	0	243	1,300	37,950	38,000	0	0	141	0	0	773

(Continued on page 58)

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

<sup>\*</sup>If the amount you are looking up from the worksheet is at least \$33,950 (\$36,950 if married filing jointly) but less than \$33,995 (\$36,995 if married filing jointly), your credit is \$4. Otherwise, you cannot take the credit.

2008 Ea	rned Inco	me Cre	edit (E	IC) Tab	le-Cor	ntinuea	!	(Cai	ution. This	s is <b>not</b>	a tax t	able.)			
			And	d your fili	ng status	is-					And	d your fili	ng status	is-	
are looki	ount you ng up from sheet is-	Single, he househol widow(er	d, or qua		Married f you have		tly and	are look	nount you ing up from sheet is-	Single, h househo widow(er	ld, or qua		Married f you have		tly and
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	You	ır credit	is-	You	ır credit	is-	At least	But less than	You	ır credit	is-	You	ur credit	is-
38,000	38,050	0	0	131	0	0	763	40,000	40,050	0	0	0	0	0	341
38,050	38,100	0	0	120	0	0	752	40,050	40,100	0	0	0	0	0	331
38,100 38,150	38,150 38,200	0	0	110 99	0	0	742 731	40,100 40,150	40,150 40,200	0	0	0	0	0	320 310
38,200	38,250	0	0	89	0	0	720	40,200	40,250	0	0	0	0	0	299
38,250	38,300	0	0	78	0	0	710	40,250	40,300	0	0	0	0	0	289
38,300	38,350	0	0	68	0	0	699	40,300	40,350	0	0	0	0	0	278
38,350 38,400	38,400 38,450	0	0	57 47	0	0	689 678	40,350 40,400	40,400 40,450	0	0	0	0	0	268 257
38,450	38,500	0	0	36	0	0	668	40,450	40,450	0	0	0	0	0	247
38,500	38,550	0	0	25	0	0	657	40,500	40,550	0	0	0	0	0	236
38,550	38,600	0	0	15	0	0	647	40,550	40,600	0	0	0	0	0	226
38,600 38,650	38,650 38,700	0	0	0	0	0	636 626	40,600 40,650	40,650 40,700	0	0	0	0	0	215 204
38,700	38,750	Ö	0	0	0	0	615	40,700	40,750	ő	0	0	ő	0	194
38,750	38,800	0	0	0	0	0	605	40,750	40,800	0	0	0	0	0	183
38,800	38,850	0	0	0	0	0	594 584	40,800	40,850 40,900	0	0	0	0	0	173 162
38,850 38,900	38,900 38,950	0	0	0	0	0	573	40,850 40,900	40,900	0	0	0	0	0	152
38,950	39,000	ő	ő	Ö	ŏ	ő	563	40,950	41,000	ŏ	ő	Ö	ő	Ő	141
39,000	39,050	0	0	0	0	0	552	41,000	41,050	0	0	0	0	0	131
39,050 39,100	39,100 39,150	0	0	0	0	0	541 531	41,050 41,100	41,100 41,150	0	0	0	0	0	120 110
39,150	39,200	0	0	0	0	0	520	41,150	41,200	0	0	0	0	0	99
39,200	39,250	0	0	0	0	0	510	41,200	41,250	0	0	0	0	0	89
39,250	39,300	0	0	0	0	0	499	41,250	41,300	0	0	0	0	0	78
39,300 39,350	39,350 39,400	0	0	0	0	0	489 478	41,300 41,350	41,350 41,400	0	0	0	0	0	68 57
39,400	39,450	0	0	0	0	0	468	41,400	41,450	0	0	0	0	0	47
39,450	39,500	Ö	Ö	Ö	ő	Ö	457	41,450	41,500	ő	Ö	0	Ö	0	36
39,500	39,550	0	0	0	0	0	447	41,500	41,550	0	0	0	0	0	25
39,550 39,600	39,600 39,650	0	0	0	0	0	436 426	41,550 41,600	41,600 41,646	0	0	0	0	0	15 5
39,650	39,000	0	0	0	0	0	426 415	41,000	41,040	0	U	U	0	U	5
39,700	39,750	0	ő	Ö	Ö	ő	405								
39,750	39,800	0	0	0	0	0	394								
39,800 39,850	39,850 39,900	0	0	0	0	0	383 373								
39,900	39,950	0	0	0	0	0	362								
39,950	40,000	0	Ō	Ō	ō	Ō	352								
					1			L					1		

<sup>\*</sup>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.

# **Tax Tables**

# **Tax Table**



See the instructions for line 44 that begin on page 33 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,996. This is the tax amount they should enter on Form 1040, line 44

				on	Form 10	40	, line 44.					
If line 4 (taxable income	е		And yo	u are—			If line 4 (taxable income	•		And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold		At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your to	ax is—						Your ta	axis—	
0 5	5 15	0	0	0	0		1,300 1,325	1,325 1,350	131 134	131 134	131 134	131 134
15 25 50	25 50 75	2 4 6	2 4 6	2 4 6	2 4 6		1,350 1,375 1,400	1,375 1,400 1,425	136 139 141	136 139 141	136 139 141	136 139 141
75 100	100 125	9	9	9 11	9		1,425 1,450	1,450 1,475	144 146	144 146	144 146	144 146
125 150 175	150 175 200	14 16 19	14 16 19	14 16 19	14 16 19		1,475 1,500 1,525	1,500 1,525 1,550	149 151 154	149 151 154	149 151 154	149 151 154
200 225 250	225 250 275	21 24 26	21 24 26	21 24 26	21 24 26		1,550 1,575	1,575 1,600	156 159	156 159	156 159	156 159
275 300	300 325	29 31	29 31	29 31	29 31		1,600 1,625 1,650	1,625 1,650 1,675	161 164 166	161 164 166	161 164 166	161 164 166
325 350 375	350 375 400	34 36 39	34 36 39	34 36 39	34 36 39		1,675 1,700 1,725	1,700 1,725 1,750	169 171 174	169 171 174	169 171 174	169 171 174
400 425 450	425 450 475	41 44 46	41 44 46	41 44 46	41 44 46		1,750 1,775	1,775 1,800	176 179	176 179	176 179	176 179
475 500	500 525	49 51	49	49 51	49 51		1,800 1,825 1,850	1,825 1,850 1,875	181 184 186	181 184 186	181 184 186	181 184 186
525 550 575	550 575 600	54 56 59	54 56 59	54 56 59	54 56 59		1,875 1,900 1,925	1,900 1,925 1,950	189 191 194	189 191 194	189 191 194	189 191 194
600 625 650	625 650 675	61 64 66	61 64 66	61 64 66	61 64 66		1,950 1,975	1,975 2,000	196 199	196 199	196 199	196 199
675 700	700 725	69 71	69 71	69 71	69 71		2,00					
725 750 775	750 775 800	74 76 79	74 76 79	74 76 79	74 76 79		2,000 2,025 2,050	2,025 2,050 2,075	201 204 206	201 204 206	201 204 206	201 204 206
800 825	825 850	81 84	81 84	81 84	81 84		2,075 2,100 2,125	2,100 2,125 2,150	209 211 214	209 211 214	209 211 214	209 211 214
850 875 900	875 900 925	86 89 91	86 89 91	86 89 91	86 89 91		2,150 2,175	2,175 2,200	216 219	216 219	216 219	216 219
925 950 975	950 975 1,000	94 96 99	94 96 99	94 96 99	94 96 99		2,200 2,225 2,250 2,275	2,225 2,250 2,275	221 224 226 229	221 224 226 229	221 224 226 229	221 224 226 229
1,00	0						2,300 2,325	2,300 2,325 2,350	231 234	231 234	231 234	231 234
1,000 1,025	1,025 1,050	101 104	101 104	101 104	101 104		2,350 2,375	2,375 2,400	236 239	236 239	236 239	236 239
1,050 1,075 1,100	1,075 1,100 1,125	106 109 111	106 109 111	106 109 111	106 109 111		2,400 2,425 2,450	2,425 2,450 2,475	241 244 246	241 244 246	241 244 246	241 244 246
1,125 1,150 1,175	1,150 1,175 1,200	114 116 119	114 116 119	114 116 119	114 116 119		2,475 2,500 2,525	2,500 2,525 2,550	249 251 254	249 251 254	249 251 254	249 251 254
1,200 1,225 1,250	1,225 1,250 1,275	121 124 126	121 124 126	121 124 126	121 124 126		2,550 2,575 2,600	2,575 2,600 2,625	256 259 261	256 259 261	256 259 261	256 259 261
1,275	1,300	129	129	129	129		2,625 2,650 2,675	2,650 2,675 2,700	264 266 269	264 266 269	264 266 269	264 266 269

#### Sample Table

At But least less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
		Your ta	ax is—	
25,200 25,250 25,250 25,300 25,300 25,350 25,350 25,400	3,383 3,390 3,398 3,405	2,981 2,989 2,996 3,004	3,383 3,390 3,398 3,405	3,211 3,219 3,226 3,234

25,300 25,350	25,350 25,400	3,398 (	3,004		3,226
If line 4 (taxable income	•		And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your ta	•	
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299
3,00	0				
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,00	0				
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498
		i .			

(Continued on page 66)

<sup>\*</sup> This column must also be used by a qualifying widow(er).

## 2008 Tax Table-Continued

If line (taxab	е			u are—		If line 4 (taxable income	е		And yo	u are—		If line (taxabl	le		And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa-	Head of a house-	At least	But less than	Single	Married filing jointly	Married filing sepa-	Head of a house-	At least	But less than	Single	Married filing jointly	Married filing sepa-	Head of a house-
			* *	rately ax is—	hold				* *	rately	hold				*	rately ax is—	hold
5,00	00					8,00	0					11,0	000				
5,000	5,050	503	503 508	503 508	503	8,000	8,050	803	803	803 810	803	11,000	11,050	1,253	1,103	1,253	1,103
5,050 5,100 5,150	5,100 5,150 5,200	508 513 518	513 518	513 518	508 513 518	8,050 8,100 8,150	8,100 8,150 8,200	810 818 825	808 813 818	818 825	808 813 818	11,100	11,100 11,150 11,200	1,260 1,268 1,275	1,108 1,113 1,118	1,260 1,268 1,275	1,108 1,113 1,118
5,200 5,250	5,250 5,300	523 528	523 528	523 528	523 528	8,200 8,250	8,250 8,300	833 840	823 828	833 840	823 828	11,200	11,250 11,300	1,283 1,290	1,123 1,128	1,283 1,290	1,123 1,128
5,300 5,350	5,350 5,400	533 538	533 538	533 538	533 538	8,300 8,350	8,350 8,400	848 855	833 838	848 855	833 838	11,300 11,350	11,350	1,298	1,133 1,138	1,298 1,305	1,133 1,138
5,400 5,450	5,450 5,500	543 548	543 548	543 548	543 548	8,400 8,450	8,450 8,500	863 870	843 848	863 870	843 848	11,400	11,450 11,500	1,313 1,320	1,143 1,148	1,313 1,320	1,143 1,149
5,500 5,550	5,550 5,600	553 558	553 558	553 558	553 558	8,500 8,550	8,550 8,600	878 885	853 858	878 885	853 858	11,500		1,328 1,335	1,153 1,158	1,328 1,335	1,156 1,164
5,600 5,650	5,650 5,700	563 568	563 568	563 568	563 568	8,600 8,650	8,650 8,700	893 900	863 868	893 900	863 868		11,650 11,700	1,343 1,350	1,163 1,168	1,343 1,350	1,171 1,179
5,700 5,750	5,750 5,800	573 578	573 578	573 578	573 578	8,700 8,750	8,750 8,800	908 915	873 878	908 915	873 878		11,750 11,800	1,358 1,365	1,173 1,178	1,358 1,365	1,186 1,194
5,800 5,850	5,850 5,900	583 588	583 588	583 588	583 588	8,800 8,850	8,850 8,900	923 930	883 888	923 930	883 888	11,850		1,373 1,380	1,183 1,188	1,373 1,380	1,201 1,209
5,900 5,950	5,950 6,000	593 598	593 598	593 598	593 598	8,900 8,950	8,950 9,000	938 945	893 898	938 945	893 898	11,900 11,950	11,950 12,000	1,388 1,395	1,193 1,198	1,388 1,395	1,216 1,224
6,00	00					9,00	0					12,0	000				
6,000 6,050	6,050 6,100	603 608	603 608	603 608	603 608	9,000 9,050	9,050 9,100	953 960	903 908	953 960	903 908		12,050 12,100	1,403 1,410	1,203 1,208	1,403 1,410	1,231 1,239
6,100 6,150	6,150 6,200	613 618	613 618	613 618	613 618	9,100 9,150	9,150 9,200	968 975	913 918	968 975	913 918		12,150 12,200	1,418 1,425	1,213 1,218	1,418 1,425	1,246 1,254
6,200 6,250	6,250 6,300	623 628	623 628	623 628	623 628	9,200 9,250	9,250 9,300	983 990	923 928	983 990	923 928	12,250		1,433 1,440	1,223 1,228	1,433 1,440	1,261 1,269
6,300 6,350	6,350 6,400	633 638	633 638	633 638	633 638	9,300 9,350	9,350 9,400	998 1,005	933 938	998 1,005	933 938	1 '	12,400	1,448 1,455	1,233 1,238	1,448 1,455	1,276 1,284
6,400 6,450	6,450 6,500	643 648	643 648	643 648	643 648	9,400 9,450	9,450 9,500	1,013	943 948	1,013	943 948	12,450		1,463 1,470	1,243 1,248	1,463 1,470	1,291 1,299
6,500 6,550	6,550 6,600	653 658	653 658	653 658	653 658	9,500 9,550	9,550 9,600	1,028 1,035	953 958	1,028 1,035	953 958	12,500 12,550	12,600	1,478 1,485	1,253 1,258	1,478 1,485	1,306 1,314
6,600 6,650	6,650 6,700	663 668	663 668	663 668	663 668	9,600 9,650	9,650 9,700	1,043	963 968	1,043 1,050	963 968	12,650	12,650 12,700	1,493	1,263	1,493 1,500	1,321 1,329
6,700 6,750	6,750 6,800	673 678	673 678	673 678	673 678	9,700 9,750	9,750 9,800	1,058 1,065	973 978	1,058 1,065	973 978	12,750	12,750 12,800	1,508 1,515	1,273 1,278	1,508 1,515	1,336 1,344
6,800 6,850 6,900	6,850 6,900 6,950	683 688 693	683 688 693	683 688 693	683 688 693	9,800 9,850 9,900	9,850 9,900 9,950	1,073 1,080 1,088	983 988 993	1,073 1,080 1,088	983 988 993		12,850 12,900 12,950	1,523 1,530 1,538	1,283 1,288 1,293	1,523 1,530 1,538	1,351 1,359 1,366
6,950	7,000	698	698	698	698	9,950	10,000	1,000	998	1,000	998		13,000	1,545	1,298	1,545	1,374
7,00						10,0						13,0					
7,000 7,050 7,100	7,050 7,100 7,150	703 708	703 708 713	703 708	703 708	10,050	10,050 10,100	1,103	1,003	1,103	1,003 1,008	13.050	13,050 13,100 13,150	1,553 1,560	1,303	1,553 1,560	1,381 1,389
7,100 7,150	7,150 7,200	713 718	713 718	713 718	713 718	10,150	10,150 10,200	1,118 1,125	1,013	1,118 1,125	1,013	13,150	13,200	1,568 1,575	1,313 1,318	1,568 1,575	1,396 1,404
7,200 7,250 7,300	7,250 7,300 7,350	723 728 733	723 728 733	723 728 733	723 728 733	10,250	10,250 10,300 10,350	1,133 1,140 1,148	1,023 1,028	1,133 1,140 1,148	1,023 1,028	13,250	13,250 13,300 13,350	1,583 1,590	1,323 1,328 1,333	1,583 1,590 1,598	1,411 1,419
7,350	7,400	738	733 738	738	738	10,350	10,400	1,148	1,033 1,038	1,155	1,033 1,038	13,350	13,400	1,598 1,605	1,338	1,605	1,426 1,434
7,400 7,450 7,500	7,450 7,500 7,550	743 748 753	743 748 753	743 748 753	743 748 753	10,450	10,450 10,500 10,550	1,163 1,170 1,178	1,043 1,048 1,053	1,163 1,170 1,178	1,043 1,048 1,053	13,450	13,450 13,500 13,550	1,613 1,620 1,628	1,343 1,348 1,353	1,613 1,620 1,628	1,441 1,449 1,456
7,550	7,600	758	758	758	758	10,550	10,600	1,185	1,058	1,185	1,058	13,550	13,600	1,635	1,358	1,635	1,464
7,600 7,650 7,700	7,650 7,700 7,750	763 768 773	763 768 773	763 768 773	763 768 773	10,650	10,650 10,700 10,750	1,193 1,200 1,208	1,063 1,068 1,073	1,193 1,200 1,208	1,063 1,068 1,073	13,650	13,650 13,700 13,750	1,643 1,650 1,658	1,363 1,368 1,373	1,643 1,650 1,658	1,471 1,479 1,486
7,750 7,800	7,800 7,850	778 783	778 783	778 783	778 783	10,750	10,800 10,850	1,215	1,078	1,215	1,078	13,750	13,800 13,850	1,665 1,673	1,378 1,383	1,665	1,494 1,501
7,850 7,850 7,900 7,950	7,900 7,950 7,950 8,000	788 788 793 798	788 793 798	788 793 798	788 793 798	10,850 10,900	10,900 10,950 11,000	1,230 1,238 1,245	1,088 1,093 1,098	1,223 1,230 1,238 1,245	1,088 1,093 1,098	13,850 13,900	13,900 13,950 14,000	1,673 1,680 1,688 1,695	1,388 1,393 1,398	1,673 1,680 1,688 1,695	1,501 1,509 1,516 1,524
7,950	0,000	190	190	790	190	10,950	11,000	1,243	1,090	1,243	1,096	13,330	14,000	1,093	1,330	1,093	1,324

<sup>\*</sup> This column must also be used by a qualifying widow(er).

(Continued on page 67)

If line 43 (taxable income) is—			And yo	u are—		If line 4 (taxable income	9		And yo	u are—		If line (taxal incon			And yo	u are—	
At But least less than	Sir	١ ١	Married filing jointly	Married filing sepa-	of a house-	At least	But less than	Single	Married filing jointly	Married filing sepa-	of a house-	At least	But less than	Single	Married filing jointly	filing sepa-	of a house-
		ı	* Your ta	rately ax is—	hold				Your ta	rately ax is—	hold				∣ * Your ta	rately	hold
14,000						17,0	00					20	000				
14,000 14,0 14,050 14,1 14,100 14,1 14,150 14,2	00 1, 50 1,	,703 ,710 ,718 ,725	1,403 1,408 1,413 1,418	1,703 1,710 1,718 1,725	1,531 1,539 1,546 1,554	17,000 17,050 17,100 17,150	17,050 17,100 17,150 17,200	2,153 2,160 2,168 2,175	1,751 1,759 1,766 1,774	2,153 2,160 2,168 2,175	1,981 1,989 1,996 2,004	20,00 20,05 20,10 20,15	0 20,150	2,603 2,610 2,618 2,625	2,201 2,209 2,216 2,224	2,603 2,610 2,618 2,625	2,431 2,439 2,446 2,454
14,200 14,2 14,250 14,3 14,300 14,3 14,350 14,4	50 1, 00 1, 50 1,	,733 ,740 ,748 ,755	1,423 1,428 1,433 1,438	1,733 1,740 1,748 1,755	1,561 1,569 1,576 1,584	17,200 17,250 17,300 17,350	17,250 17,300 17,350 17,400	2,183 2,190 2,198 2,205	1,781 1,789 1,796 1,804	2,183 2,190 2,198 2,205	2,011 2,019 2,026 2,034	20,20 20,25 20,30 20,35	0 20,250 0 20,300 0 20,350	2,633 2,640 2,648 2,655	2,231 2,239 2,246 2,254	2,633 2,640 2,648 2,655	2,461 2,469 2,476 2,484
14,400 14,4 14,450 14,5 14,500 14,5 14,550 14,6	00 1, 50 1,	,763 ,770 ,778 ,785	1,443 1,448 1,453 1,458	1,763 1,770 1,778 1,785	1,591 1,599 1,606 1,614	17,400 17,450 17,500 17,550	17,450 17,500 17,550 17,600	2,213 2,220 2,228 2,235	1,811 1,819 1,826 1,834	2,213 2,220 2,228 2,235	2,041 2,049 2,056 2,064	20,40 20,45 20,50 20,55	0 20,500 0 20,550	2,663 2,670 2,678 2,685	2,261 2,269 2,276 2,284	2,663 2,670 2,678 2,685	2,491 2,499 2,506 2,514
14,600 14,6 14,650 14,7 14,700 14,7 14,750 14,8	00   1, 50   1,	,793 ,800 ,808 ,815	1,463 1,468 1,473 1,478	1,793 1,800 1,808 1,815	1,621 1,629 1,636 1,644	17,600 17,650 17,700 17,750	17,650 17,700 17,750 17,800	2,243 2,250 2,258 2,265	1,841 1,849 1,856 1,864	2,243 2,250 2,258 2,265	2,071 2,079 2,086 2,094	20,60 20,65 20,70 20,75	0 20,700 0 20,750	2,693 2,700 2,708 2,715	2,291 2,299 2,306 2,314	2,693 2,700 2,708 2,715	2,521 2,529 2,536 2,544
14,800 14,8 14,850 14,9 14,900 14,9 14,950 15,0	00   1, 50   1,	,823 ,830 ,838 ,845	1,483 1,488 1,493 1,498	1,823 1,830 1,838 1,845	1,651 1,659 1,666 1,674	17,800 17,850 17,900 17,950	17,850 17,900 17,950 18,000	2,273 2,280 2,288 2,295	1,871 1,879 1,886 1,894	2,273 2,280 2,288 2,295	2,101 2,109 2,116 2,124	20,80 20,85 20,90 20,95	0 20,900	2,723 2,730 2,738 2,745	2,321 2,329 2,336 2,344	2,723 2,730 2,738 2,745	2,551 2,559 2,566 2,574
15,000						18,0	00					21,	000				
15,000 15,0 15,050 15,1 15,100 15,1 15,150 15,2	00 1, 50 1,	,853 ,860 ,868 ,875	1,503 1,508 1,513 1,518	1,853 1,860 1,868 1,875	1,681 1,689 1,696 1,704	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	2,303 2,310 2,318 2,325	1,901 1,909 1,916 1,924	2,303 2,310 2,318 2,325	2,131 2,139 2,146 2,154			2,753 2,760 2,768 2,775	2,351 2,359 2,366 2,374	2,753 2,760 2,768 2,775	2,581 2,589 2,596 2,604
15,200 15,2 15,250 15,3 15,300 15,3 15,350 15,4	50 1, 00 1, 50 1,	,883 ,890 ,898 ,905	1,523 1,528 1,533 1,538	1,883 1,890 1,898 1,905	1,711 1,719 1,726 1,734	18,200 18,250 18,300 18,350	18,250 18,300 18,350 18,400	2,333 2,340 2,348 2,355	1,931 1,939 1,946 1,954	2,333 2,340 2,348 2,355	2,161 2,169 2,176 2,184	21,20 21,25 21,30 21,35	0 21,250 0 21,300 0 21,350	2,783 2,790 2,798 2,805	2,381 2,389 2,396 2,404	2,783 2,790 2,798 2,805	2,611 2,619 2,626 2,634
15,400 15,4 15,450 15,5 15,500 15,5 15,550 15,6	50 1, 00 1, 50 1,	,913 ,920 ,928 ,935	1,543 1,548 1,553 1,558	1,913 1,920 1,928 1,935	1,741 1,749 1,756 1,764	18,400 18,450 18,500 18,550	18,450 18,500 18,550 18,600	2,363 2,370 2,378 2,385	1,961 1,969 1,976 1,984	2,363 2,370 2,378 2,385	2,191 2,199 2,206 2,214	21,40 21,45 21,50 21,55	0 21,450 0 21,500 0 21,550	2,813 2,820 2,828 2,835	2,411 2,419 2,426 2,434	2,813 2,820 2,828 2,835	2,641 2,649 2,656 2,664
15,600 15,6 15,650 15,7 15,700 15,7 15,750 15,8	00 1, 50 1,	,943 ,950 ,958 ,965	1,563 1,568 1,573 1,578	1,943 1,950 1,958 1,965	1,771 1,779 1,786 1,794	18,600 18,650 18,700 18,750	18,650 18,700 18,750 18,800	2,393 2,400 2,408 2,415	1,991 1,999 2,006 2,014	2,393 2,400 2,408 2,415	2,221 2,229 2,236 2,244	21,60 21,65 21,70 21,75	0 21,700 0 21,750	2,843 2,850 2,858 2,865	2,441 2,449 2,456 2,464	2,843 2,850 2,858 2,865	2,671 2,679 2,686 2,694
15,800 15,8 15,850 15,9 15,900 15,9 15,950 16,0	00 1, 50 1,	,973 ,980 ,988 ,995	1,583 1,588 1,593 1,598	1,973 1,980 1,988 1,995	1,801 1,809 1,816 1,824	18,800 18,850 18,900 18,950	18,850 18,900 18,950 19,000	2,423 2,430 2,438 2,445	2,021 2,029 2,036 2,044	2,423 2,430 2,438 2,445	2,251 2,259 2,266 2,274	21,80 21,85 21,90 21,95	0 21,900 0 21,950	2,873 2,880 2,888 2,895	2,471 2,479 2,486 2,494	2,873 2,880 2,888 2,895	2,701 2,709 2,716 2,724
16,000	·					19,0						22,	000				
16,000 16,0 16,050 16,1 16,100 16,1 16,150 16,2	00   2, 50   2,	2,003 2,010 2,018 2,025	1,603 1,609 1,616 1,624	2,003 2,010 2,018 2,025	1,831 1,839 1,846 1,854	19,050	19,050 19,100 19,150 19,200	2,453 2,460 2,468 2,475	2,051 2,059 2,066 2,074	2,453 2,460 2,468 2,475	2,281 2,289 2,296 2,304	22,00 22,05 22,10 22,15	0 22,100 0 22,150	2,903 2,910 2,918 2,925	2,501 2,509 2,516 2,524	2,903 2,910 2,918 2,925	2,731 2,739 2,746 2,754
16,200 16,2 16,250 16,3 16,300 16,3 16,350 16,4	50 2, 00 2, 50 2,	2,033 2,040 2,048 2,055	1,631 1,639 1,646 1,654	2,033 2,040 2,048 2,055	1,861 1,869 1,876 1,884	19,200 19,250 19,300	19,250 19,300	2,483 2,490 2,498 2,505	2,081 2,089 2,096 2,104	2,483 2,490 2,498 2,505	2,311 2,319 2,326 2,334	22,20 22,25 22,30	0 22,250 0 22,300	2,933 2,940 2,948 2,955	2,531 2,539 2,546 2,554	2,933 2,940 2,948 2,955	2,761 2,769 2,776 2,784
16,400 16,4 16,450 16,5 16,500 16,5 16,550 16,6	00   2, 50   2,	2,063 2,070 2,078 2,085	1,661 1,669 1,676 1,684	2,063 2,070 2,078 2,085	1,891 1,899 1,906 1,914	19,400 19,450 19,500 19,550	19,550	2,513 2,520 2,528 2,535	2,111 2,119 2,126 2,134	2,513 2,520 2,528 2,535	2,341 2,349 2,356 2,364	22,40 22,45 22,50 22,55	0 22,500 0 22,550	2,963 2,970 2,978 2,985	2,561 2,569 2,576 2,584	2,963 2,970 2,978 2,985	2,791 2,799 2,806 2,814
16,600 16,6 16,650 16,7 16,700 16,7 16,750 16,8	00   2, 50   2,	2,093 2,100 2,108 2,115	1,691 1,699 1,706 1,714	2,093 2,100 2,108 2,115	1,921 1,929 1,936 1,944	19,600 19,650 19,700 19,750	19,650 19,700 19,750 19,800	2,543 2,550 2,558 2,565	2,141 2,149 2,156 2,164	2,543 2,550 2,558 2,565	2,371 2,379 2,386 2,394	22,60 22,65 22,70 22,75	0 22,700 0 22,750	2,993 3,000 3,008 3,015	2,591 2,599 2,606 2,614	2,993 3,000 3,008 3,015	2,821 2,829 2,836 2,844
16,800 16,8 16,850 16,9 16,900 16,9 16,950 17,0	00 2 50 2	2,123 2,130 2,138 2,145	1,721 1,729 1,736 1,744	2,123 2,130 2,138 2,145	1,951 1,959 1,966 1,974	19,800 19,850 19,900 19,950	19,850 19,900 19,950 20,000	2,573 2,580 2,588 2,595	2,171 2,179 2,186 2,194	2,573 2,580 2,588 2,595	2,401 2,409 2,416 2,424	22,80 22,85 22,90 22,95	0 22,900	3,023 3,030 3,038 3,045	2,621 2,629 2,636 2,644	3,023 3,030 3,038 3,045	2,851 2,859 2,866 2,874

 $<sup>^{\</sup>star}$  This column must also be used by a qualifying widow(er).

(Continued on page 68)

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## 2008 Tax Table-Continued

If line (taxabl	le		And yo	u are—		If line (taxab incom	le		And yo	u are—		If line 4 (taxable income	е		And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	filing sepa-	Head of a house- hold
			Your to	•	Tiolu				Your t		TIOIG				Your to	rately	Tiolu
23,0	000					26,0	000					29,0	00				
		3,053 3,060 3,068 3,075	2,651 2,659 2,666 2,674	3,053 3,060 3,068 3,075	2,881 2,889 2,896 2,904	26,000 26,050 26,100 26,150	26,100 26,150	3,503 3,510 3,518 3,525	3,101 3,109 3,116 3,124	3,503 3,510 3,518 3,525	3,331 3,339 3,346 3,354		29,050 29,100 29,150 29,200	3,953 3,960 3,968 3,975	3,551 3,559 3,566 3,574	3,953 3,960 3,968 3,975	3,781 3,789 3,796 3,804
23,200 23,250 23,300 23,350	23,300 23,350	3,083 3,090 3,098 3,105	2,681 2,689 2,696 2,704	3,083 3,090 3,098 3,105	2,911 2,919 2,926 2,934	26,200 26,250 26,300 26,350	26,300 26,350	3,533 3,540 3,548 3,555	3,131 3,139 3,146 3,154	3,533 3,540 3,548 3,555	3,361 3,369 3,376 3,384	29,200 29,250 29,300 29,350	29,250 29,300 29,350 29,400	3,983 3,990 3,998 4,005	3,581 3,589 3,596 3,604	3,983 3,990 3,998 4,005	3,811 3,819 3,826 3,834
23,400 23,450 23,500 23,550	23,500 23,550	3,113 3,120 3,128 3,135	2,711 2,719 2,726 2,734	3,113 3,120 3,128 3,135	2,941 2,949 2,956 2,964	26,400 26,450 26,500 26,550	26,500 26,550	3,563 3,570 3,578 3,585	3,161 3,169 3,176 3,184	3,563 3,570 3,578 3,585	3,391 3,399 3,406 3,414	29,400 29,450 29,500 29,550	29,450 29,500 29,550 29,600	4,013 4,020 4,028 4,035	3,611 3,619 3,626 3,634	4,013 4,020 4,028 4,035	3,841 3,849 3,856 3,864
23,600 23,650 23,700 23,750	23,700 23,750	3,143 3,150 3,158 3,165	2,741 2,749 2,756 2,764	3,143 3,150 3,158 3,165	2,971 2,979 2,986 2,994	26,600 26,650 26,700 26,750	26,700 26,750	3,593 3,600 3,608 3,615	3,191 3,199 3,206 3,214	3,593 3,600 3,608 3,615	3,421 3,429 3,436 3,444	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	4,043 4,050 4,058 4,065	3,641 3,649 3,656 3,664	4,043 4,050 4,058 4,065	3,871 3,879 3,886 3,894
	,	3,173 3,180 3,188 3,195	2,771 2,779 2,786 2,794	3,173 3,180 3,188 3,195	3,001 3,009 3,016 3,024	26,800 26,850 26,900 26,950	26,900	3,623 3,630 3,638 3,645	3,221 3,229 3,236 3,244	3,623 3,630 3,638 3,645	3,451 3,459 3,466 3,474	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	4,073 4,080 4,088 4,095	3,671 3,679 3,686 3,694	4,073 4,080 4,088 4,095	3,901 3,909 3,916 3,924
24,0	000					27,0	000					30,0	000				
24,050 24,100	24,150	3,203 3,210 3,218	2,801 2,809 2,816	3,203 3,210 3,218	3,031 3,039 3,046	27,000 27,050 27,100	27,100 27,150	3,653 3,660 3,668	3,251 3,259 3,266	3,653 3,660 3,668	3,481 3,489 3,496	30,050 30,100	30,150	4,103 4,110 4,118	3,701 3,709 3,716	4,103 4,110 4,118	3,931 3,939 3,946
24,150 24,200 24,250 24,300 24,350	24,250 24,300 24,350	3,225 3,233 3,240 3,248 3,255	2,824 2,831 2,839 2,846 2,854	3,225 3,233 3,240 3,248 3,255	3,054 3,061 3,069 3,076 3,084	27,150 27,200 27,250 27,300 27,350	27,250 27,300 27,350	3,675 3,683 3,690 3,698 3,705	3,274 3,281 3,289 3,296 3,304	3,675 3,683 3,690 3,698 3,705	3,504 3,511 3,519 3,526 3,534	30,150 30,200 30,250 30,300 30,350	30,200 30,250 30,300 30,350 30,400	4,125 4,133 4,140 4,148 4,155	3,724 3,731 3,739 3,746 3,754	4,125 4,133 4,140 4,148 4,155	3,954 3,961 3,969 3,976 3,984
24,400 24,450 24,500 24,550	24,500 24,550 24,600	3,263 3,270 3,278 3,285	2,861 2,869 2,876 2,884	3,263 3,270 3,278 3,285	3,091 3,099 3,106 3,114	27,400 27,450 27,500 27,550	27,500 27,550 27,600	3,713 3,720 3,728 3,735	3,311 3,319 3,326 3,334	3,713 3,720 3,728 3,735	3,541 3,549 3,556 3,564	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	4,163 4,170 4,178 4,185	3,761 3,769 3,776 3,784	4,163 4,170 4,178 4,185	3,991 3,999 4,006 4,014
1 '	24,700 24,750 24,800	3,293 3,300 3,308 3,315	2,891 2,899 2,906 2,914	3,293 3,300 3,308 3,315	3,121 3,129 3,136 3,144	27,600 27,650 27,700 27,750	27,700 27,750 27,800	3,743 3,750 3,758 3,765	3,341 3,349 3,356 3,364	3,743 3,750 3,758 3,765	3,571 3,579 3,586 3,594	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	4,193 4,200 4,208 4,215	3,791 3,799 3,806 3,814	4,193 4,200 4,208 4,215	4,021 4,029 4,036 4,044
		3,323 3,330 3,338 3,345	2,921 2,929 2,936 2,944	3,323 3,330 3,338 3,345	3,151 3,159 3,166 3,174	27,800 27,850 27,900 27,950	27,900 27,950	3,773 3,780 3,788 3,795	3,371 3,379 3,386 3,394	3,773 3,780 3,788 3,795	3,601 3,609 3,616 3,624	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	4,223 4,230 4,238 4,245	3,821 3,829 3,836 3,844	4,223 4,230 4,238 4,245	4,051 4,059 4,066 4,074
25,0	000					28,0	000					31,0	00				
25,100	25,100	3,353 3,360 3,368 3,375	2,951 2,959 2,966 2,974	3,353 3,360 3,368 3,375	3,181 3,189 3,196 3,204	28,000 28,050 28,100 28,150	28,100 28,150	3,803 3,810 3,818 3,825	3,401 3,409 3,416 3,424	3,803 3,810 3,818 3,825	3,631 3,639 3,646 3,654	31,050 31,100	31,050 31,100 31,150 31,200	4,253 4,260 4,268 4,275	3,851 3,859 3,866 3,874	4,253 4,260 4,268 4,275	4,081 4,089 4,096 4,104
25,250 25,300 25,350	25,400	3,383 3,390 3,398 3,405	2,981 2,989 2,996 3,004	3,383 3,390 3,398 3,405	3,211 3,219 3,226 3,234	28,300 28,350	28,300 28,350 28,400	3,833 3,840 3,848 3,855	3,431 3,439 3,446 3,454	3,833 3,840 3,848 3,855	3,661 3,669 3,676 3,684	31,250 31,300 31,350	31,250 31,300 31,350 31,400	4,283 4,290 4,298 4,305	3,881 3,889 3,896 3,904	4,283 4,290 4,298 4,305	4,111 4,119 4,126 4,134
25,400 25,450 25,500 25,550	25,500 25,550 25,600	3,413 3,420 3,428 3,435	3,011 3,019 3,026 3,034	3,413 3,420 3,428 3,435	3,241 3,249 3,256 3,264	28,400 28,450 28,500 28,550	28,500 28,550 28,600	3,863 3,870 3,878 3,885	3,461 3,469 3,476 3,484	3,863 3,870 3,878 3,885	3,691 3,699 3,706 3,714	31,450 31,500 31,550	31,450 31,500 31,550 31,600	4,313 4,320 4,328 4,335	3,911 3,919 3,926 3,934	4,313 4,320 4,328 4,335	4,141 4,149 4,156 4,164
25,750	25,700 25,750 25,800	3,443 3,450 3,458 3,465	3,041 3,049 3,056 3,064	3,443 3,450 3,458 3,465	3,271 3,279 3,286 3,294	1	28,700 28,750 28,800	3,893 3,900 3,908 3,915	3,491 3,499 3,506 3,514	3,893 3,900 3,908 3,915	3,721 3,729 3,736 3,744	31,650 31,700 31,750	31,650 31,700 31,750 31,800	4,343 4,350 4,358 4,365	3,941 3,949 3,956 3,964	4,343 4,350 4,358 4,365	4,171 4,179 4,186 4,194
25,850 25,900		3,473 3,480 3,488 3,495	3,071 3,079 3,086 3,094	3,473 3,480 3,488 3,495	3,301 3,309 3,316 3,324	28,800 28,850 28,900 28,950	28,900	3,923 3,930 3,938 3,945	3,521 3,529 3,536 3,544	3,923 3,930 3,938 3,945	3,751 3,759 3,766 3,774	31,850 31,900	31,850 31,900 31,950 32,000	4,373 4,380 4,388 4,395	3,971 3,979 3,986 3,994	4,373 4,380 4,388 4,395	4,201 4,209 4,216 4,224

<sup>\*</sup> This column must also be used by a qualifying widow(er).

(Continued on page 69)

If line 4 (taxable income	9		And yo	u are—		If line 4 (taxabl	е		And yo	u are—		If line 4 (taxable)	13 e	00 12	And yo		mueu
At least	But less than	Single	Married filing jointly	Married filing sepa-	of a house-	At least	But less than	Single	Married filing jointly	filing sepa-	of a house-	At least	But less than	Single	Married filing jointly	Married filing sepa-	of a house-
			Your ta	rately ax is—	hold				Your ta	rately ax is—	hold				Your ta	rately	hold
32,0	00					35,0	00	]				38,0	000				
32,000 32,050 32,100 32,150	32,050 32,100 32,150 32,200	4,403 4,410 4,418 4,425	4,001 4,009 4,016 4,024	4,403 4,410 4,418 4,425	4,231 4,239 4,246 4,254	35,000 35,050 35,100 35,150	35,100 35,150	5,100 5,113 5,125 5,138	4,451 4,459 4,466 4,474	5,100 5,113 5,125 5,138	4,681 4,689 4,696 4,704	38,000 38,050 38,100 38,150	38,100 38,150	5,850 5,863 5,875 5,888	4,901 4,909 4,916 4,924	5,850 5,863 5,875 5,888	5,131 5,139 5,146 5,154
32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	4,433 4,440 4,448 4,455	4,031 4,039 4,046 4,054	4,433 4,440 4,448 4,455	4,261 4,269 4,276 4,284	35,200 35,250 35,300 35,350	35,250 35,300 35,350 35,400	5,150 5,163 5,175 5,188	4,481 4,489 4,496 4,504	5,150 5,163 5,175 5,188	4,711 4,719 4,726 4,734	38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	5,900 5,913 5,925 5,938	4,931 4,939 4,946 4,954	5,900 5,913 5,925 5,938	5,161 5,169 5,176 5,184
32,400 32,450 32,500 32,550	32,450 32,500 32,550 32,600	4,463 4,470 4,478 4,488	4,061 4,069 4,076 4,084	4,463 4,470 4,478 4,488	4,291 4,299 4,306 4,314	35,400 35,450 35,500 35,550	35,450 35,500 35,550 35,600	5,200 5,213 5,225 5,238	4,511 4,519 4,526 4,534	5,200 5,213 5,225 5,238	4,741 4,749 4,756 4,764	38,400 38,450 38,500 38,550	38,450 38,500 38,550 38,600	5,950 5,963 5,975 5,988	4,961 4,969 4,976 4,984	5,950 5,963 5,975 5,988	5,191 5,199 5,206 5,214
32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	4,500 4,513 4,525 4,538	4,091 4,099 4,106 4,114	4,500 4,513 4,525 4,538	4,321 4,329 4,336 4,344	35,600 35,650 35,700 35,750	35,650 35,700 35,750 35,800	5,250 5,263 5,275 5,288	4,541 4,549 4,556 4,564	5,250 5,263 5,275 5,288	4,771 4,779 4,786 4,794	38,600 38,650 38,700 38,750	38,650 38,700 38,750 38,800	6,000 6,013 6,025 6,038	4,991 4,999 5,006 5,014	6,000 6,013 6,025 6,038	5,221 5,229 5,236 5,244
32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	4,550 4,563 4,575 4,588	4,121 4,129 4,136 4,144	4,550 4,563 4,575 4,588	4,351 4,359 4,366 4,374	35,800 35,850 35,900 35,950	35,850 35,900 35,950 36,000	5,300 5,313 5,325 5,338	4,571 4,579 4,586 4,594	5,300 5,313 5,325 5,338	4,801 4,809 4,816 4,824	38,800 38,850 38,900 38,950		6,050 6,063 6,075 6,088	5,021 5,029 5,036 5,044	6,050 6,063 6,075 6,088	5,251 5,259 5,266 5,274
33,0	00					36,0	00					39,0	00				
33,000 33,050 33,100 33,150	33,050 33,100 33,150 33,200	4,600 4,613 4,625 4,638	4,151 4,159 4,166 4,174	4,600 4,613 4,625 4,638	4,381 4,389 4,396 4,404	36,000 36,050 36,100 36,150	36,050 36,100 36,150 36,200	5,350 5,363 5,375 5,388	4,601 4,609 4,616 4,624	5,350 5,363 5,375 5,388	4,831 4,839 4,846 4,854	39,000 39,050 39,100 39,150	39,050 39,100 39,150 39,200	6,100 6,113 6,125 6,138	5,051 5,059 5,066 5,074	6,100 6,113 6,125 6,138	5,281 5,289 5,296 5,304
33,200 33,250 33,300 33,350	33,250 33,300 33,350 33,400	4,650 4,663 4,675 4,688	4,181 4,189 4,196 4,204	4,650 4,663 4,675 4,688	4,411 4,419 4,426 4,434	36,200 36,250 36,300 36,350	36,250 36,300 36,350 36,400	5,400 5,413 5,425 5,438	4,631 4,639 4,646 4,654	5,400 5,413 5,425 5,438	4,861 4,869 4,876 4,884	39,200 39,250 39,300 39,350	39,250	6,150 6,163 6,175 6,188	5,081 5,089 5,096 5,104	6,150 6,163 6,175 6,188	5,311 5,319 5,326 5,334
33,400 33,450 33,500 33,550	33,450 33,500 33,550 33,600	4,700 4,713 4,725 4,738	4,211 4,219 4,226 4,234	4,700 4,713 4,725 4,738	4,441 4,449 4,456 4,464	36,400 36,450 36,500 36,550	36,450 36,500 36,550 36,600	5,450 5,463 5,475 5,488	4,661 4,669 4,676 4,684	5,450 5,463 5,475 5,488	4,891 4,899 4,906 4,914	39,400 39,450 39,500 39,550	39,450 39,500 39,550 39,600	6,200 6,213 6,225 6,238	5,111 5,119 5,126 5,134	6,200 6,213 6,225 6,238	5,341 5,349 5,356 5,364
33,600 33,650 33,700 33,750	33,650 33,700 33,750 33,800	4,750 4,763 4,775 4,788	4,241 4,249 4,256 4,264	4,750 4,763 4,775 4,788	4,471 4,479 4,486 4,494	36,600 36,650 36,700 36,750	36,650 36,700 36,750 36,800	5,500 5,513 5,525 5,538	4,691 4,699 4,706 4,714	5,500 5,513 5,525 5,538	4,921 4,929 4,936 4,944	39,600 39,650 39,700 39,750	39,650 39,700 39,750 39,800	6,250 6,263 6,275 6,288	5,141 5,149 5,156 5,164	6,250 6,263 6,275 6,288	5,371 5,379 5,386 5,394
33,800 33,850 33,900 33,950	33,850 33,900 33,950 34,000	4,800 4,813 4,825 4,838	4,271 4,279 4,286 4,294	4,800 4,813 4,825 4,838	4,501 4,509 4,516 4,524	36,800 36,850 36,900 36,950		5,550 5,563 5,575 5,588	4,721 4,729 4,736 4,744	5,550 5,563 5,575 5,588	4,951 4,959 4,966 4,974	39,800 39,850 39,900 39,950		6,300 6,313 6,325 6,338	5,171 5,179 5,186 5,194	6,300 6,313 6,325 6,338	5,401 5,409 5,416 5,424
34,0	00					37,0	00					40,0	000				
34,000 34,050 34,100 34,150 34,200 34,250 34,300 34,350 34,400	34,050 34,100 34,150 34,200 34,250 34,300 34,350 34,400 34,450	4,850 4,863 4,875 4,888 4,900 4,913 4,925 4,938 4,950	4,301 4,309 4,316 4,324 4,331 4,339 4,346 4,354 4,361	4,850 4,863 4,875 4,888 4,900 4,913 4,925 4,938 4,950	4,531 4,539 4,546 4,554 4,561 4,569 4,576 4,584 4,591	37,000 37,050 37,100 37,150 37,200 37,250 37,300 37,350 37,400	37,100 37,150 37,200 37,250 37,300 37,350	5,600 5,613 5,625 5,638 5,650 5,663 5,675 5,688 5,700	4,751 4,759 4,766 4,774 4,781 4,789 4,796 4,804 4,811	5,600 5,613 5,625 5,638 5,650 5,663 5,675 5,688 5,700	4,981 4,989 4,996 5,004 5,011 5,019 5,026 5,034 5,041	40,000 40,050 40,100 40,150 40,250 40,300 40,350 40,400	40,150 40,200 40,250	6,350 6,363 6,375 6,388 6,400 6,413 6,425 6,438 6,450	5,201 5,209 5,216 5,224 5,231 5,239 5,246 5,254 5,261	6,350 6,363 6,375 6,388 6,400 6,413 6,425 6,438 6,450	5,431 5,439 5,446 5,454 5,461 5,469 5,476 5,484 5,491
34,450 34,500 34,550 34,650 34,650 34,700 34,750	34,500 34,550 34,600 34,650 34,700 34,750 34,800	4,963 4,975 4,988 5,000 5,013 5,025 5,038	4,369 4,376 4,384 4,391 4,399 4,406 4,414	4,963 4,975 4,988 5,000 5,013 5,025 5,038	4,599 4,606 4,614 4,621 4,629 4,636 4,644	37,450 37,500 37,550 37,650 37,650 37,750	37,500 37,550 37,600 37,650 37,700 37,750	5,700 5,713 5,725 5,738 5,750 5,763 5,775 5,788	4,819 4,826 4,834 4,841 4,849 4,856 4,864	5,700 5,713 5,725 5,738 5,750 5,763 5,775 5,788	5,049 5,056 5,064 5,071 5,079 5,086 5,094	40,450 40,500 40,550 40,650 40,650 40,750	40,500 40,550 40,600 40,650 40,700 40,750 40,800	6,463 6,475 6,488 6,500 6,513 6,525 6,538	5,269 5,276 5,284 5,291 5,299 5,306 5,314	6,463 6,475 6,488 6,500 6,513 6,525 6,538	5,499 5,506 5,514 5,521 5,529 5,536 5,544
34,800 34,850 34,900 34,950	34,850 34,900 34,950 35,000	5,050 5,063 5,075 5,088	4,421 4,429 4,436 4,444	5,050 5,063 5,075 5,088	4,651 4,659 4,666 4,674	37,800 37,850 37,900	37,850	5,800 5,813 5,825 5,838	4,871 4,879 4,886 4,894	5,800 5,813 5,825 5,838	5,101 5,109 5,116 5,124	40,800 40,850 40,900 40,950	40,850 40,900 40,950	6,550 6,563 6,575 6,588	5,321 5,329 5,336 5,344	6,550 6,563 6,575 6,588	5,551 5,559 5,566 5,574

<sup>\*</sup> This column must also be used by a qualifying widow(er).

(Continued on page 70)

# 2008 Tax Table-Continued

If line 43 (taxable income) is—		And yo	u are—		If line 4 (taxable income	е		And yo	u are—		If line 4 (taxable income	e		And yo	u are—	
At But least less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
	'	Your ta					·	Your ta						Your ta		11.0.0
41,000					44,0	00					47,0	000				
41,000 41,050 41,050 41,100 41,100 41,150 41,150 41,200	6,600 6,613 6,625 6,638	5,351 5,359 5,366 5,374	6,600 6,613 6,625 6,638	5,581 5,589 5,596 5,604	44,000 44,050 44,100 44,150	44,050 44,100 44,150 44,200	7,350 7,363 7,375 7,388	5,801 5,809 5,816 5,824	7,350 7,363 7,375 7,388	6,069 6,081 6,094 6,106	47,000 47,050 47,100 47,150	47,050 47,100 47,150 47,200	8,100 8,113 8,125 8,138	6,251 6,259 6,266 6,274	8,100 8,113 8,125 8,138	6,819 6,831 6,844 6,856
41,200 41,250 41,250 41,300 41,300 41,350 41,350 41,400	6,650 6,663 6,675 6,688	5,381 5,389 5,396 5,404	6,650 6,663 6,675 6,688	5,611 5,619 5,626 5,634	44,200 44,250 44,300 44,350	44,250 44,300 44,350 44,400	7,400 7,413 7,425 7,438	5,831 5,839 5,846 5,854	7,400 7,413 7,425 7,438	6,119 6,131 6,144 6,156	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	8,150 8,163 8,175 8,188	6,281 6,289 6,296 6,304	8,150 8,163 8,175 8,188	6,869 6,881 6,894 6,906
41,400 41,450 41,450 41,500 41,500 41,550 41,550 41,600	6,700 6,713 6,725 6,738	5,411 5,419 5,426 5,434	6,700 6,713 6,725 6,738	5,641 5,649 5,656 5,664	44,400 44,450 44,500 44,550	44,450 44,550 44,600	7,450 7,463 7,475 7,488	5,861 5,869 5,876 5,884	7,450 7,463 7,475 7,488	6,169 6,181 6,194 6,206	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	8,200 8,213 8,225 8,238	6,311 6,319 6,326 6,334	8,200 8,213 8,225 8,238	6,919 6,931 6,944 6,956
41,600 41,650 41,650 41,700 41,700 41,750 41,750 41,800	6,750 6,763 6,775 6,788	5,441 5,449 5,456 5,464	6,750 6,763 6,775 6,788	5,671 5,679 5,686 5,694	44,600 44,650 44,700 44,750	44,650 44,700 44,750 44,800	7,500 7,513 7,525 7,538	5,891 5,899 5,906 5,914	7,500 7,513 7,525 7,538	6,219 6,231 6,244 6,256	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	8,250 8,263 8,275 8,288	6,341 6,349 6,356 6,364	8,250 8,263 8,275 8,288	6,969 6,981 6,994 7,006
41,800 41,850 41,850 41,900 41,900 41,950 41,950 42,000	6,800 6,813 6,825 6,838	5,471 5,479 5,486 5,494	6,800 6,813 6,825 6,838	5,701 5,709 5,716 5,724	44,800 44,850 44,900 44,950	44,850 44,900 44,950 45,000	7,550 7,563 7,575 7,588	5,921 5,929 5,936 5,944	7,550 7,563 7,575 7,588	6,269 6,281 6,294 6,306	47,800 47,850 47,900 47,950	47,950	8,300 8,313 8,325 8,338	6,371 6,379 6,386 6,394	8,300 8,313 8,325 8,338	7,019 7,031 7,044 7,056
42,000					45,0	00					48,0	000				
42,000 42,050 42,050 42,100 42,100 42,150 42,150 42,200	6,850 6,863 6,875 6,888	5,501 5,509 5,516 5,524	6,850 6,863 6,875 6,888	5,731 5,739 5,746 5,754	45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	7,600 7,613 7,625 7,638	5,951 5,959 5,966 5,974	7,600 7,613 7,625 7,638	6,319 6,331 6,344 6,356	48,000 48,050 48,100 48,150		8,350 8,363 8,375 8,388	6,401 6,409 6,416 6,424	8,350 8,363 8,375 8,388	7,069 7,081 7,094 7,106
42,200 42,250 42,250 42,300 42,300 42,350 42,350 42,400	6,900 6,913 6,925 6,938	5,531 5,539 5,546 5,554	6,900 6,913 6,925 6,938	5,761 5,769 5,776 5,784	45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	7,650 7,663 7,675 7,688	5,981 5,989 5,996 6,004	7,650 7,663 7,675 7,688	6,369 6,381 6,394 6,406	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	8,400 8,413 8,425 8,438	6,431 6,439 6,446 6,454	8,400 8,413 8,425 8,438	7,119 7,131 7,144 7,156
42,400 42,450 42,450 42,500 42,500 42,550 42,550 42,600	6,950 6,963 6,975 6,988	5,561 5,569 5,576 5,584	6,950 6,963 6,975 6,988	5,791 5,799 5,806 5,814	45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	7,700 7,713 7,725 7,738	6,011 6,019 6,026 6,034	7,700 7,713 7,725 7,738	6,419 6,431 6,444 6,456	48,400 48,450 48,500 48,550	48,450 48,500 48,550 48,600	8,450 8,463 8,475 8,488	6,461 6,469 6,476 6,484	8,450 8,463 8,475 8,488	7,169 7,181 7,194 7,206
42,600 42,650 42,650 42,700 42,700 42,750 42,750 42,800	7,000 7,013 7,025 7,038	5,591 5,599 5,606 5,614	7,000 7,013 7,025 7,038	5,821 5,829 5,836 5,844	45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	7,750 7,763 7,775 7,788	6,041 6,049 6,056 6,064	7,750 7,763 7,775 7,788	6,469 6,481 6,494 6,506	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	8,500 8,513 8,525 8,538	6,491 6,499 6,506 6,514	8,500 8,513 8,525 8,538	7,219 7,231 7,244 7,256
42,800 42,850 42,850 42,900 42,900 42,950 42,950 43,000	7,050 7,063 7,075 7,088	5,621 5,629 5,636 5,644	7,050 7,063 7,075 7,088	5,851 5,859 5,866 5,874	45,800 45,850 45,900 45,950	45,850 45,900 45,950 46,000	7,800 7,813 7,825 7,838	6,071 6,079 6,086 6,094	7,800 7,813 7,825 7,838	6,519 6,531 6,544 6,556	48,800 48,850 48,900 48,950		8,550 8,563 8,575 8,588	6,521 6,529 6,536 6,544	8,550 8,563 8,575 8,588	7,269 7,281 7,294 7,306
43,000					46,0	00					49,0	000				
43,000 43,050 43,050 43,100 43,100 43,150 43,150 43,200	7,100 7,113 7,125 7,138	5,651 5,659 5,666 5,674	7,100 7,113 7,125 7,138	5,881 5,889 5,896 5,904	46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	7,850 7,863 7,875 7,888	6,101 6,109 6,116 6,124	7,850 7,863 7,875 7,888	6,569 6,581 6,594 6,606	49,000 49,050 49,100 49,150	49,100 49,150	8,600 8,613 8,625 8,638	6,551 6,559 6,566 6,574	8,600 8,613 8,625 8,638	7,319 7,331 7,344 7,356
43,200 43,250 43,250 43,300 43,300 43,350 43,350 43,400	7,150 7,163 7,175 7,188	5,681 5,689 5,696 5,704	7,150 7,163 7,175 7,188	5,911 5,919 5,926 5,934	46,200 46,250 46,300 46,350	46,300	7,900 7,913 7,925 7,938	6,131 6,139 6,146 6,154	7,900 7,913 7,925 7,938	6,619 6,631 6,644 6,656	49,200 49,250 49,300 49,350	49,300 49,350	8,650 8,663 8,675 8,688	6,581 6,589 6,596 6,604	8,650 8,663 8,675 8,688	7,369 7,381 7,394 7,406
43,400 43,450 43,450 43,500 43,500 43,550 43,550 43,600	7,200 7,213 7,225 7,238	5,711 5,719 5,726 5,734	7,200 7,213 7,225 7,238	5,941 5,949 5,956 5,964	46,400 46,450 46,500 46,550	46,500 46,550	7,950 7,963 7,975 7,988	6,161 6,169 6,176 6,184	7,950 7,963 7,975 7,988	6,669 6,681 6,694 6,706	49,400 49,450 49,500 49,550	49,500 49,550	8,700 8,713 8,725 8,738	6,611 6,619 6,626 6,634	8,700 8,713 8,725 8,738	7,419 7,431 7,444 7,456
43,650 43,750 43,750 43,750 43,750 43,800	7,250 7,263 7,275 7,288	5,741 5,749 5,756 5,764	7,250 7,263 7,275 7,288	5,971 5,981 5,994 6,006	46,600 46,650 46,700 46,750		8,000 8,013 8,025 8,038	6,191 6,199 6,206 6,214	8,000 8,013 8,025 8,038	6,719 6,731 6,744 6,756	49,600 49,650 49,700 49,750	49,700 49,750	8,750 8,763 8,775 8,788	6,641 6,649 6,656 6,664	8,750 8,763 8,775 8,788	7,469 7,481 7,494 7,506
43,800 43,850 43,850 43,900 43,900 43,950 43,950 44,000	7,300 7,313 7,325 7,338	5,771 5,779 5,786 5,794	7,300 7,313 7,325 7,338	6,019 6,031 6,044 6,056	46,800 46,850 46,900 46,950	46,900	8,050 8,063 8,075 8,088	6,221 6,229 6,236 6,244	8,050 8,063 8,075 8,088	6,769 6,781 6,794 6,806	49,900	49,900	8,800 8,813 8,825 8,838	6,671 6,679 6,686 6,694	8,800 8,813 8,825 8,838	7,519 7,531 7,544 7,556

<sup>\*</sup> This column must also be used by a qualifying widow(er).

(Continued on page 71)

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	(taxable	е		And yo	u are—		(taxable	е		And yo	u are—		(taxabl	е		And yo	u are—	
Section   Sect	At least	less	Single	filing jointly *	filing sepa- rately	of a house-	At least	less	Single	filing jointly *	filing sepa- rately	of a house-	At least	less	Single	filing jointly	filing sepa- rately	Head of a house- hold
Section   Sect	50,0	00					53,0	00					56,0	000				
50,100   50,150   8,876   6,716   8,875   7,594   53,100   53,150   8,255   7,166   9,625   8,346   53,150   8,025   7,146   9,638   8,346   53,150   8,025   7,146   9,638   8,346   53,150   8,025   7,446   8,025   7,646	50,000	50,050					53,000	53,050					56,000	56,050				9,069
Section   Sect	50,100	50,150	8,875	6,716	8,875	7,594	53,100	53,150	9,625	7,166	9,625	8,344	56,100	56,150	10,375	7,616	10,375	9,081 9,094
50,250   50,300   50,300   50,300   50,300   50,300   50,300   50,400   50,400   50,400   50,400   50,400   50,400   50,400   50,400   50,400   50,400   50,400   50,400   50,500   5							1 ′	,					1 .	,	1 '			9,106
SA400   SA450   SA50   SA50   SA500   SA450   SA450   SA450   SA450   SA500   SA550									7,189				56,300			10,413	9,131 9,144	
50,500   50,500   8,956   6,776   8,975   7,768   7,776   7,766   7,776   7,766   7,776   7,766   7,776   7,766   7,776   7,766   7,776   7,766   7,776   7,766   7,776   7,766   7,776   7,									l '				1 .		1 '		· '	9,156 9,169
50,505   50,600   8,988   6,784   8,988   7,706   53,550   53,600   9,788   7,224   9,788   8,456   56,550   56,600   10,488   7,684   10,488   7,684   10,488   50,500   50,700   50,750   9,025   6,006   9,025   7,744   53,750   53,750   53,800   9,785   7,241   9,775   7,256   9,775   8,445   50,700   50,750   9,025   6,006   9,025   7,744   53,750   53,800   9,787   7,256   9,775   8,445   50,800   50,885   6,800   6,825   7,764   53,750   53,800   9,787   7,256   9,786   8,650   56,750   56,800   10,525   7,760   10,525	50,450	50,500	8,963	6,769	8,963	7,681	53,450	53,500	9,713	7,219	9,713	8,431	56,450	56,500	10,463	7,669	10,463	9,181 9,194
50,005   50,700   50,705   50,800   50,806   50,800   50,805   50,805   50,800   50,805   5	50,550	50,600	8,988	6,784	8,988	7,706	53,550	53,600	9,738	7,234	9,738	8,456	56,550	56,600	10,488	7,684	10,488	9,206 9,219
\$\begin{array}{c c c c c c c c c c c c c c c c c c c	50,650 50,700	50,700 50,750	9,013 9,025	6,799 6,806	9,013 9,025	7,731 7,744	53,650 53,700	53,700 53,750	9,763 9,775	7,249 7,256	9,763 9,775	8,481 8,494	56,650 56,700	56,700 56,750	10,513 10,525	7,699 7,706	10,513 10,525	9,219 9,231 9,244 9,256
S0,900   50,850   9,075   6,836   9,075   7,794   53,950   53,950   9,825   7,286   9,825   8,544   56,950   51,000   9,088   6,844   9,088   7,806   51,000   51,050   9,100   6,851   9,100   7,819   51,050   51,150   9,115   6,866   9,125   7,844   51,100   51,150   9,125   6,866   9,125   7,844   51,100   51,250   13,250   9,138   6,874   9,138   7,865   51,250   51,300   9,163   6,889   9,163   7,881   54,250   54,250   9,983   7,331   9,900   8,191   7,339   9,913   8,631   51,330   51,350   9,175   6,896   9,175   7,884   54,250   54,350   9,985   7,346   9,925   8,844   51,550   51,550   51,550   9,225   6,926   9,225   7,944   54,500   54,550   9,987   7,376   9,975   8,044   51,100   51,150   9,225   6,926   9,225   7,944   54,500   54,650   9,987   7,376   9,975   8,044   51,950   51,000   51,850   9,228   6,949   9,283   7,981   54,650   54,650   6,450   9,987   7,376   9,975   8,044   51,950   51,000   51,550   9,225   6,926   9,225   7,944   54,550   54,650   54,650   6,450   9,987   7,376   9,975   8,044   51,950   51,000   51,850   9,225   6,926   9,225   7,944   54,550   54,650   54,650   6,450   9,988   7,384   9,9	50,800	50,850	9,050	6,821	9,050	7,769	53,800	53,850	9,800	7,271	9,800	8,519	56,800	56,850	10,550	7,721	10,550	9,269 9,281
51,000   51,050   9,100   6,851   9,100   7,819   54,000   54,050   9,850   7,301   9,850   8,569   57,000   57,050   10,600   7,751   10,600   9,61,100   51,150   51,150   51,200   9,138   6,874   9,138   7,856   54,100   54,150   54,150   54,250   54,	50,900	50,950	9,075	6,836	9,075	7,794	53,900	53,950	9,825	7,286	9,825	8,544	56,900	56,950	10,575	7,736	10,575	9,294 9,306
51,100   5	51,0	00					54,0	00					57,0	000				
51,200   51,250   51,300   9,163   6,881   9,150   7,881   54,200   54,250   54,300   9,913   7,331   9,900   8,619   57,250   57,250   10,650   7,781   10,650   9,130   51,350   51,350   9,163   6,889   9,163   7,881   54,250   54,350   54,350   9,925   3,464   9,925   8,465   51,450   51,550   9,213   6,919   9,213   7,931   54,450   54,450   9,938   7,354   9,938   8,656   57,350   57,350   10,675   7,796   10,675   57,450   10,750   57,450   10,750   5	51,050 51,100	51,100 51,150	9,113 9,125	6,859 6,866	9,113 9,125	7,831 7,844	54,050 54,100	54,100 54,150	9,863 9,875	7,309 7,316	9,863 9,875	8,581 8,594	57,050 57,100	57,100 57,150	10,613 10,625	7,759 7,766	10,613 10,625	9,319 9,331 9,344 9,356
\$\begin{array}{c c c c c c c c c c c c c c c c c c c	51,200	51,250	9,150	6,881	9,150	7,869	54,200	54,250	9,900	7,331	9,900	8,619	57,200	57,250	10,650	7,781	10,650	9,369
51,450         51,500         9,213         6,919         9,213         7,944         54,500         54,500         9,963         7,369         9,963         8,681         57,500         57,550         10,713         7,819         10,713         5,51,500         51,500         9,225         6,926         9,225         7,944         54,500         54,550         54,600         9,983         7,384         9,988         8,706         57,550         57,550         10,725         7,826         10,725         9,861         57,550         57,550         57,550         10,725         7,826         10,725         9,863         7,811         10,725         5,860         57,550         57,550         57,550         10,725         7,826         10,725         7,826         10,725         7,841         10,738         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,841         10,750         7,861         10,775         7,866         10,775         7,865         10,775 <t< th=""><th>51,300</th><th>51,350</th><th>9,175</th><th>6,896</th><th>9,175</th><th>7,894</th><th>54,300</th><th>54,350</th><th>9,925</th><th>7,346</th><th>9,925</th><th>8,644</th><th>57,300</th><th>57,350</th><th>10,675</th><th>7,796</th><th>10,675</th><th>9,381 9,394 9,406</th></t<>	51,300	51,350	9,175	6,896	9,175	7,894	54,300	54,350	9,925	7,346	9,925	8,644	57,300	57,350	10,675	7,796	10,675	9,381 9,394 9,406
51,550         51,600         9,238         6,934         9,238         7,956         54,550         54,600         9,988         7,384         9,988         8,706         57,550         57,600         10,738         7,834         10,738         9,988         8,706         57,550         57,600         10,738         7,834         10,738         9,988         7,384         9,988         8,706         57,550         57,600         10,738         7,834         10,738         9,988         7,384         10,000         8,719         57,550         57,600         10,750         7,841         10,750         51,800         9,288         6,964         9,288         8,006         54,700         54,750         10,025         7,406         10,025         8,744         57,750         57,600         10,763         7,841         10,750         9,350         8,664         9,288         8,006         54,850         54,800         54,850         10,025         7,441         10,038         8,766         57,750         57,600         10,788         7,846         10,778         9,375         9,800         9,333         8,031         54,850         54,850         10,038         7,421         10,063         8,789         57,800         10,738	51,450	51,500	9,213	6,919	9,213	7,931	54,450	54,500	9,963	7,369	9,963	8,681	57,450	57,500	10,713	7,819	10,713	9,419 9,431 9,444
51,650         51,700         9,263         6,949         9,263         7,981         54,650         54,700         10,013         7,399         10,013         8,731         57,650         57,700         10,763         7,849         10,763         9,351,700         51,750         51,800         9,288         6,964         9,288         8,006         54,700         54,750         10,025         7,406         10,025         8,744         57,750         57,750         57,750         10,775         7,886         10,775         9,51,850         51,800         9,300         6,971         9,300         8,019         54,850         54,850         10,050         7,421         10,050         8,769         57,800         57,800         10,763         7,871         10,800         9,313         8,031         54,850         54,950         54,850         54,950         54,850         54,950         54,850         54,950         54,950         54,950         54,950         54,950         54,950         54,950         55,000         55,000         50,000         7,436         10,075         7,436         10,075         8,794         57,950         57,950         10,813         7,879         10,813         9,795         57,950         57,950         10,800	51,550	51,600	9,238	6,934	9,238	7,956	54,550	54,600	9,988	7,384	9,988	8,706	57,550	57,600	10,738	7,834	10,738	9,456 9,469
51,850         51,900         9,313         6,979         9,313         8,031         54,850         54,900         10,063         7,429         10,063         8,781         57,850         57,950         10,813         7,879         10,813         9,815         54,900         54,950         10,075         7,436         10,075         8,794         57,950         57,950         57,950         57,950         57,950         57,950         58,000         10,813         7,879         10,813         9,813         8,044         54,950         54,950         54,950         10,075         7,436         10,075         8,794         57,950         57,950         57,950         57,950         58,000         10,813         7,879         10,813         9,818         9,818         9,325         8,044         54,950         54,950         10,075         7,436         10,075         8,794         57,950         57,950         58,000         10,838         7,894         10,838         9           52,000         52,050         52,150         9,375         7,016         9,375         8,094         55,100         55,150         10,113         7,451         10,100         8,819         58,050         58,050         10,863         7,991 <th< th=""><th>51,650 51,700</th><th>51,700 51,750</th><th>9,263 9,275</th><th>6,949 6,956</th><th>9,263 9,275</th><th>7,981 7,994</th><th>54,650 54,700</th><th>54,700 54,750</th><th>10,013</th><th>7,399 7,406</th><th>10,013 10,025</th><th>8,731 8,744</th><th>57,650 57,700</th><th>57,700 57,750</th><th>10,763 10,775</th><th>7,849 7,856</th><th>10,763 10,775</th><th>9,409 9,481 9,494 9,506</th></th<>	51,650 51,700	51,700 51,750	9,263 9,275	6,949 6,956	9,263 9,275	7,981 7,994	54,650 54,700	54,700 54,750	10,013	7,399 7,406	10,013 10,025	8,731 8,744	57,650 57,700	57,700 57,750	10,763 10,775	7,849 7,856	10,763 10,775	9,409 9,481 9,494 9,506
51,950         52,000         9,338         6,994         9,338         8,056         54,950         55,000         10,088         7,444         10,088         8,806         57,950         58,000         10,838         7,894         10,838         9           52,000         52,050         52,050         9,350         7,001         9,350         8,069         55,050         55,050         10,100         7,451         10,100         8,819         58,050         58,050         10,850         7,901         10,850         9         9         58,050         58,050         10,850         7,901         10,850         9         55,050         55,050         55,100         10,113         7,459         10,113         8,831         58,050         58,050         58,050         58,050         10,863         7,901         10,850         9         9         52,250         52,250         53,050         55,100         10,113         7,459         10,113         8,831         58,050         58,050         10,850         7,901         10,850         9         9         52,250         59,300         10,138         7,444         10,100         8,819         58,050         58,050         10,850         7,901         10,838         9 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>9,519 9,531</th>																		9,519 9,531
52,000         52,050         9,350         7,001         9,350         8,069           52,000         52,100         52,150         9,363         7,009         9,363         8,081           52,100         52,150         9,375         7,016         9,375         8,094         55,050         55,150         10,125         7,466         10,125         8,844         58,100         58,150         10,875         7,916         10,875         9,99         10,863         7,999         10,863         7,999         10,863         7,999         10,863         7,999         10,863         7,999         10,863         7,999         10,863         7,990         10,875         8,994         55,150         55,150         10,125         7,466         10,125         8,844         58,100         58,150         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,888         9           52,200         52,250         52,250         52,250         10,138         7,481         10,150																		9,544 9,556
52,050         52,100         9,363         7,009         9,363         8,081         55,050         55,100         10,113         7,459         10,113         8,831         58,050         58,100         10,863         7,909         10,863         9,910         10,863         7,909         10,863         9,910         10,863         9,910         10,875         9,910         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,875         7,916         10,888         9,815         10,888         7,924         10,888         9,816         55,150         55,150         10,138         7,474         10,138         8,851         58,250         58,250         10,900         7,931         10,900         7,931         10,900         7,931         10,900         7,931 <td< th=""><th>_ ,-</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th><u> </u></th><th></th><th></th><th></th><th></th><th></th></td<>	_ ,-												<u> </u>					
52,200         52,250         9,400         7,031         9,400         8,119         55,200         55,250         10,150         7,481         10,150         8,869         58,200         58,250         10,900         7,931         10,900         9           52,250         52,300         9,413         7,039         9,413         8,131         55,250         55,300         10,163         7,481         10,163         8,881         58,250         58,250         58,300         10,913         7,939         10,913         7,939         10,913         7,939         10,913         7,939         10,913         7,939         10,913         7,939         10,925         9,450         7,054         9,438         7,054         9,438         8,156         55,350         55,350         55,350         10,175         7,496         10,175         8,894         58,300         58,350         58,350         10,925         7,946         10,925         9,450         7,061         9,450         7,619         9,450         7,619         9,450         7,061         9,463         8,181         55,450         55,450         10,213         7,519         10,213         8,931         58,450         58,450         10,950         7,961         10,975 <th>52,050 52,100</th> <th>52,100 52,150</th> <th>9,363 9,375</th> <th>7,009 7,016</th> <th>9,363 9,375</th> <th>8,081 8,094</th> <th>55,050 55,100</th> <th>55,100 55,150</th> <th>10,113 10,125</th> <th>7,459 7,466</th> <th>10,113 10,125</th> <th>8,831 8,844</th> <th>58,050 58,100</th> <th>58,100 58,150</th> <th>10,863 10,875</th> <th>7,909 7,916</th> <th>10,863 10,875</th> <th>9,569 9,581 9,594 9,606</th>	52,050 52,100	52,100 52,150	9,363 9,375	7,009 7,016	9,363 9,375	8,081 8,094	55,050 55,100	55,100 55,150	10,113 10,125	7,459 7,466	10,113 10,125	8,831 8,844	58,050 58,100	58,100 58,150	10,863 10,875	7,909 7,916	10,863 10,875	9,569 9,581 9,594 9,606
52,300     52,350     9,425     7,046     9,425     8,144     55,300     55,350     10,175     7,496     10,175     8,894     58,300     58,350     10,925     7,946     10,925     9       52,400     52,450     9,450     7,061     9,450     8,169     55,400     55,400     10,200     7,511     10,200     8,919     58,400     58,450     58,450     58,500     10,950     7,961     10,963     7,969     10,963     7,969     10,963     7,969     10,963     7,969     10,975     7,976<	52,200	52.250	9,400	7,031	9,400	8,119	55,200	55,250	10,150	7,481	10,150	8,869	58,200	58,250	10,900	7,931	10,900	9,619 9,631
52,450         52,500         9,463         7,069         9,463         8,181         55,450         55,500         10,213         7,519         10,213         8,931         58,450         58,500         10,963         7,969         10,963         9           52,500         52,550         9,475         7,076         9,475         8,194         55,500         55,550         10,225         7,526         10,225         8,944         58,500         58,550         10,975         7,976         10,975         9	52,300 52,350	52,350 52,400	9,425 9,438	7,046 7,054	9,425 9,438	8,144 8,156	55,300 55,350	55,350 55,400	10,175 10,188	7,496 7,504	10,175 10,188	8,894 8,906	58,300 58,350	58,350 58,400	10,925 10,938	7,946 7,954	10,925 10,938	9,644 9,656
52,550 52,600   9,488 7,084 9,488 8,206   55,550 55,600   10,238 7,534 10,238 8,956   58,550 58,600   10,988 7,984 10,988 9	52,450	52,500	9,463	7,069	9,463	8,181	55,450	55,500	10,213	7,519	10,213	8,931	58,450	58,500	10,963	7,969	10,963	9,669 9,681 9,694
	52,550	52,600	9,488	7,084	9,488	8,206	55,550	55,600	10,238	7,534	10,238	8,956	58,550	58,600	10,988	7,984	10,988	9,706 9,719
<b>52,650 52,700</b>   9,513   7,099   9,513   8,231     <b>55,650 55,700</b>   10,263   7,549   10,263   8,981     <b>58,650 58,700</b>   11,013   7,999   11,013   9	52,650	52,700	9,513	7,099	9,513	8,231	55,650	55,700	10,263	7,549	10,263	8,981	58,650	58,700	11,013	7,999	11,013	9,719 9,731 9,744
<b>52,750 52,800</b> 9,538 7,114 9,538 8,256 <b>55,750 55,800</b> 10,288 7,564 10,288 9,006 <b>58,750 58,800</b> 11,038 8,014 11,038 9	52,750	52,800	9,538	7,114	9,538	8,256	55,750	55,800	10,288	7,564	10,288	9,006	58,750	58,800	11,038	8,014	11,038	9,756
52,850         52,900         9,563         7,129         9,563         8,281         55,850         55,900         10,313         7,579         10,313         9,031         58,850         58,900         11,063         8,029         11,063         8,029         11,075         8,036         1	52,850 52,900	52,900 52,950	9,563 9,575	7,129 7,136	9,563 9,575	8,281 8,294	55,850 55,900	55,900 55,950	10,313 10,325	7,579 7,586	10,313 10,325	9,031 9,044	58,850 58,900	58,900 58,950	11,063 11,075	8,029 8,036	11,063 11,075	9,769 9,781 9,794 9,806

<sup>\*</sup> This column must also be used by a qualifying widow(er).

(Continued on page 72)

## 2008 Tax Table-Continued

(taxable	3 		And yo	u are—		If line 4 (taxabl	е		And yo	u are—		If line 4 (taxable income	е		And yo	u are—	
At least	But	Single	filina	Married filing	Head of a	At least	But less	Single	Married filing	Married filing	ofa	At least	But less	Single	filing	Married filing	Head of a
	than		jointly *	sepa- rately	house- hold		than		jointly *	sepa- rately	house- hold		than		jointly *	sepa- rately	house- hold
F0.0	.00		Your to	axis—		60.6	200		Your t	axis—		CE 0	.00		Your to	axis—	
59,0 59,000		11,100	8,051	11,100	9,819	62,0	62,050	11,850	8,501	11,850	10.560	65,0	65,050	12,600	8,951	12 600	11,319
59,050 59,100 59,150	59,100 59,150	11,113 11,125 11,138	8,059 8,066 8,074	11,113 11,125 11,138	9,831 9,844 9,856	62,050 62,100 62,150	62,100 62,150	11,863 11,875 11,888	8,509 8,516 8,524	11,863 11,875	10,581 10,594 10,606	65,050 65,100	65,100 65,150 65,200	12,613 12,625 12,638	8,959	12,613 12,625 12,638	11,331 11,344 11,356
59,200 59,250 59,300 59,350	59,250 59,300 59,350	11,150 11,163 11,175 11,188	8,081 8,089 8,096 8,104	11,150 11,163 11,175 11,188	9,869 9,881 9,894 9,906	62,200 62,250 62,300 62,350	62,250 62,300 62,350	11,900 11,913 11,925 11,938	8,531 8,539 8,546 8,554	11,900 11,913 11,925 11,938	10,619 10,631 10,644 10,656	1 .	65,250 65,300	12,650 12,663 12,675 12,688	8,994 9,006 9,019	12,650 12,663 12,675 12,688	11,369 11,381 11,394 11,406
59,450 59,500 59,550	59,550 59,600	11,200 11,213 11,225 11,238	8,111 8,119 8,126 8,134	11,200 11,213 11,225 11,238	9,919 9,931 9,944 9,956	62,400 62,450 62,500 62,550	62,500 62,550 62,600	11,950 11,963 11,975 11,988	8,561 8,569 8,576 8,584	11,950 11,963 11,975 11,988	10,669 10,681 10,694 10,706	65,450 65,500 65,550		12,700 12,713 12,725 12,738	9,056 9,069 9,081	12,700 12,713 12,725 12,738	11,419 11,431 11,444 11,456
	59,700 59,750 59,800	11,250 11,263 11,275 11,288	8,141 8,149 8,156 8,164	11,250 11,263 11,275 11,288	9,969 9,981 9,994 10,006	62,600 62,650 62,700 62,750	62,700 62,750 62,800	12,000 12,013 12,025 12,038	8,591 8,599 8,606 8,614	12,013 12,025 12,038	10,731 10,744 10,756	65,650 65,700 65,750	65,650 65,700 65,750 65,800	12,750 12,763 12,775 12,788	9,119 9,131	12,750 12,763 12,775 12,789	11,469 11,481 11,494 11,506
59,850 59,900		11,300 11,313 11,325 11,338	8,171 8,179 8,186 8,194	11,300 11,313 11,325 11,338	10,019 10,031 10,044 10,056	62,800 62,850 62,900 62,950	62,900	12,050 12,063 12,075 12,088	8,621 8,629 8,636 8,644	12,050 12,063 12,075 12,088	10,769 10,781 10,794 10,806	65,850 65,900	65,850 65,900 65,950 66,000	12,800 12,813 12,825 12,838		12,803 12,817 12,831 12,845	11,519 11,531 11,544 11,556
60,0	00					63,0	000					66,0	00				
60,000 60,050 60,100 60,150	60,150	11,350 11,363 11,375 11,388	8,201 8,209 8,216 8,224	11,350 11,363 11,375 11,388	10,069 10,081 10,094 10,106	63,000 63,050 63,100 63,150	63,150	12,100 12,113 12,125 12,138	8,651 8,659 8,666 8,674	12,100 12,113 12,125 12,138	10,831 10,844	66,050 66,100	66,050 66,100 66,150 66,200	12,850 12,863 12,875 12,888		12,859 12,873 12,887 12,901	11,569 11,581 11,594 11,606
60,200 60,250 60,300 60,350	60,350	11,400 11,413 11,425 11,438	8,231 8,239 8,246 8,254	11,400 11,413 11,425 11,438	10,119 10,131 10,144 10,156	63,200 63,250 63,300 63,350	63,300 63,350	12,150 12,163 12,175 12,188	8,681 8,689 8,696 8,704	12,150 12,163 12,175 12,188	10,869 10,881 10,894 10,906	66,250 66,300	66,250 66,300 66,350 66,400	12,900 12,913 12,925 12,938	9,244 9,256 9,269 9,281	12,915 12,929 12,943 12,957	11,619 11,631 11,644 11,656
60,400 60,450 60,500 60,550	60,500 60,550 60,600	11,450 11,463 11,475 11,488	8,261 8,269 8,276 8,284	11,450 11,463 11,475 11,488	10,169 10,181 10,194 10,206	63,400 63,450 63,500 63,550	63,500 63,550 63,600	12,200 12,213 12,225 12,238	8,711 8,719 8,726 8,734	12,200 12,213 12,225 12,238	10,944 10,956		66,450 66,500 66,550 66,600	12,950 12,963 12,975 12,988	9,306 9,319 9,331	12,971 12,985 12,999 13,013	11,669 11,681 11,694 11,706
		11,500 11,513 11,525 11,538	8,291 8,299 8,306 8,314	11,500 11,513 11,525 11,538	10,219 10,231 10,244 10,256	63,600 63,650 63,700 63,750	63,700 63,750	12,250 12,263 12,275 12,288	8,741 8,749 8,756 8,764	12,250 12,263 12,275 12,288	10,969 10,981 10,994 11,006		66,650 66,700 66,750 66,800	13,000 13,013 13,025 13,038	9,369 9,381	13,027 13,041 13,055 13,069	11,719 11,731 11,744 11,756
60,850 60,900	60,850 60,900 60,950 61,000	11,550 11,563 11,575 11,588	8,321 8,329 8,336 8,344	11,550 11,563 11,575 11,588	10,269 10,281 10,294 10,306	63,800 63,850 63,900 63,950	63,900 63,950	12,300 12,313 12,325 12,338	8,771 8,779 8,786 8,794	12,300 12,313 12,325 12,338	11,019 11,031 11,044 11,056	66,850 66,900	66,850 66,900 66,950 67,000	13,050 13,063 13,075 13,088	9,419	13,083 13,097 13,111 13,125	11,769 11,781 11,794 11,806
61,0	00					64,0	000					67,0	00				
61,050 61,100	61,050 61,100 61,150 61,200	11,600 11,613 11,625 11,638	8,359	11,600 11,613 11,625 11,638		64,050	64,150	12,350 12,363 12,375 12,388	8,809	12,350 12,363 12,375 12,388	11,081 11,094	67,050 67,100	67,050 67,100 67,150 67,200		9,456 9,469	13,139 13,153 13,167 13,181	
61,250 61,300	61,250 61,300 61,350 61,400	11,650 11,663 11,675 11,688	8,381 8,389 8,396 8,404	11,650 11,663 11,675 11,688	10,369 10,381 10,394 10,406	64,200 64,250 64,300 64,350	64,300 64,350	12,400 12,413 12,425 12,438	8,831 8,839 8,846 8,854	12,400 12,413 12,425 12,438	11,131 11,144	67,250 67,300	67,250 67,300 67,350 67,400	13,150 13,163 13,175 13,188	9,506 9,519	13,195 13,209 13,223 13,237	11,869 11,881 11,894 11,906
61,450 61,500	61,450 61,500 61,550 61,600	11,700 11,713 11,725 11,738	8,411 8,419 8,426 8,434	11,700 11,713 11,725 11,738	10,419 10,431 10,444 10,456	64,450 64,500		12,450 12,463 12,475 12,488	8,861 8,869 8,876 8,884	12,450 12,463 12,475 12,488	11,181 11,194 11,206	67,450 67,500 67,550	67,450 67,500 67,550 67,600	13,200 13,213 13,225 13,238	9,569 9,581	13,251 13,265 13,279 13,293	
61,650 61,700 61,750	61,650 61,700 61,750 61,800	11,750 11,763 11,775 11,788	8,441 8,449 8,456 8,464	11,750 11,763 11,775 11,788	10,469 10,481 10,494 10,506	64,700 64,750	64,700 64,750 64,800	12,500 12,513 12,525 12,538	8,891 8,899 8,906 8,914	12,538	11,231 11,244 11,256	67,650 67,700 67,750	67,650 67,700 67,750 67,800	13,250 13,263 13,275 13,288	9,606 9,619 9,631	13,307 13,321 13,335 13,349	11,969 11,981 11,994 12,006
61,850 61,900	61,850 61,900 61,950 62,000	11,800 11,813 11,825 11,838		11,800 11,813 11,825 11,838	10,519 10,531 10,544 10,556	64,850 64,900	64,850 64,900 64,950 65,000	12,550 12,563 12,575 12,588	8,921 8,929 8,936 8,944	12,550 12,563 12,575 12,588	11,281 11,294	67,850 67,900	67,850 67,900 67,950 68,000	13,300 13,313 13,325 13,338	9,656 9,669	13,363 13,377 13,391 13,405	12,019 12,031 12,044 12,056

<sup>\*</sup> This column must also be used by a qualifying widow(er).

(Continued on page 73)

If line 4 (taxable income	<b>e</b> .		And yo	u are—		If line 4 (taxable)	Э		And yo	u are—		If line (taxab)	43 e			u are—	<u>ılınueu</u>
At least	But less than	Single	Married filing jointly	Married filing sepa-	Head of a house-	At least	But less than	Single	Married filing jointly	Married filing sepa-	Head of a house-	At least	But less than	Single	Married filing jointly	Married filing sepa-	Head of a house-
	uiaii		* *	rately ax is—	hold		uiaii		Your ta	rately	hold		triari		Your ta	rately	hold
68,0	00			ux 10		71,0	00					74,0	000				
68,000		13,350	9,694	13,419	12,069		71,050	14,100	10,444	14.259	12,819		74,050	14,850	11,194	15,099	13,569
68,050 68,100 68,150	68,150	13,363 13,375 13,388	9,706 9,719 9,731	13,433 13,447 13,461	12,081 12,094 12,106		71,100 71,150	14,113 14,125 14,138		14,273 14,287 14,301	12,831 12,844 12,856	74,100	74,100 74,150 74,200	14,863 14,875 14,888	11,206 11,219 11,231	15,113 15,127 15,141	13,581 13,594 13,606
68,200	68,250	13,400	9,744	13,475	12,119	71,200	71,250	14,150	10,494	14,315	12,869	74,200	74,250	14,900	11,244	15,155	13,619
68,250 68,300	68,350	13,413	9,756 9,769	13,489 13,503	12,131 12,144	71,250 71,300	71,300 71,350	14,163	10,519	14,329 14,343	12,881 12,894	74,250 74,300	74,350	14,913	11,256	15,169 15,183	13,631 13,644
68,350 68,400	68,400 68,450	13,438 13,450	9,781 9,794	13,517 13,531	12,156 12,169		71,400 71,450	14,188 14,200	10,531 10,544	14,357 14,371	12,906 12,919		74,450	14,938 14,950	11,281 11,294	15,197 15,211	13,656 13,669
68,450 68,500	68,500 68,550	13,463 13,475	9,806 9,819	13,545 13,559	12,181 12,194	71,450 71,500	71,500 71,550	14,213 14,225		14,385 14,399	12,931 12,944	74,450 74,500	74,550	14,963 14,975	11,306 11,319	15,225 15,239	13,681 13,694
68,550 68,600	68,600 68,650	13,488	9,831 9,844	13,573 13,587	12,206 12,219	71,550 71,600		14,238	10,581 10,594	14,413 14,427	12,956 12,969	74,550 74,600	74,600 74,650	14,988 15,000	11,331 11,344	15,253 15,267	13,706 13,719
68,650 68,700	68,700 68,750	13,513 13,525	9,856 9,869	13,601 13,615	12,231 12,244	71,650 71,700		14,263 14,275	10,606 10,619	14,441 14,455	12,981 12,994	74,650 74,700		15,013 15,025	11,356 11,369	15,281 15,295	13,731 13,744
68,750 68,800		13,538 13,550	9,881	13,629 13.643	12,256 12,269	71,750 71,800	71,800 71,850	14,288	10,631	14,469 14,483	13,006 13,019	74,750 74,800	74,800 74,850	15,038 15,050	11,381 11,394	15,309 15.323	13,756 13,769
68,850 68,900	68,900	13,563 13,575	9,906 9,919	13,657 13,671	12,281 12,294	71,850 71,900	71,900	14,313 14,325	10,656 10,669	14,497 14,511	13,031 13,044	74,850 74,900	74,900	15,063 15,075	11,406 11,419	15,337 15,351	13,781 13,794
68,950	•	13,588	9,931	13,685	12,306		72,000	14,338		14,525	13,056	74,950	75,000	15,088	11,431	15,365	13,806
69,0					10.0/0	72,0						75,0		I			
69,000 69,050 69,100	69,100	13,600 13,613 13,625	9,944 9,956 9,969	13,699 13,713 13,727	12,319 12,331 12,344		72,050 72,100 72,150	14,350 14,363 14,375		14,553	13,069 13,081 13,094	75,050	75,050 75,100 75,150	15,100 15,113 15,125	11,444 11,456 11,469	15,379 15,393 15,407	13,819 13,831 13,844
69,150	69,200	13,638	9,981	13,741	12,356	72,150	72,200	14,388	10,731	14,567 14,581	13,106	75,150	75,200	15,138	11,481	15,421	13,856
69,200 69,250	69,300	13,650	9,994	13,755	12,369 12,381	72,200 72,250	72,300	14,400	10,744	14,595 14,609	13,119	75,200 75,250	75,300	15,150 15,163	11,494 11,506	15,435 15,449	13,869
69,300 69,350	69,350 69,400	13,675 13,688	10,019 10,031	13,783 13,797	12,394 12,406	72,300 72,350		14,425 14,438	10,769 10,781	14,623 14,637	13,144 13,156	75,300 75,350		15,175 15,188	11,519 11,531	15,463 15,477	13,894 13,906
69,400 69,450	69,450 69,500	13,700 13,713	10,044 10,056	13,811 13,825	12,419 12,431	72,400 72,450	72,500	14,450 14,463	10,794 10,806		13,169 13,181	75,400 75,450	75,500	15,200 15,213	11,544 11,556	15,491 15,505	13,919 13,931
69,500 69,550	69,550 69,600	13,725 13,738	10,069 10,081	13,839 13,853	12,444 12,456	72,500 72,550		14,475 14,488	10,819 10,831	14,679 14,693	13,194 13,206	75,500 75,550		15,225 15,238	11,569 11,581	15,519 15,533	13,944 13,956
69,600 69,650	69,650 69,700	13,750 13,763	10,094 10,106	13,867 13,881	12,469 12,481	72,600 72,650		14,500 14,513	10,844 10,856	14,707 14,721	13,219 13,231	75,600 75,650		15,250 15,263	11,594 11,606	15,547 15,561	13,969 13,981
69,700 69,750	69,750 69,800	13,775 13,788	10,119 10,131	13,895 13,909	12,494 12,506	72,700 72,750		14,525 14,538		14,735 14,749	13,244 13,256	75,700 75,750		15,275 15,288	11,619 11,631	15,575 15,589	13,994 14,006
69,800 69,850	69,850 69,900	13,800 13,813	10,144 10,156	13,923 13,937	12,519 12.531	72,800 72,850		14,550 14,563	10,894 10,906	14,763 14,777	13,269 13,281	75,800 75,850		15,300 15,313	11,644 11,656	15,603 15,617	14,019 14,031
69,900	69,950 70,000	13,825 13,838	10,169	13,951 13,965	12,544 12,556	72,900		14,575 14,588		14,791	13,294 13,306	75,900		15,325	11,669 11,681	15,631	14,044 14,056
70,0	00					73,0	00	,				76,0	000				
	70,050 70,100	13,850 13,863			12,569 12,581		73,050 73,100		10,944 10,956	14,819 14,833	13,319 13,331		76,050 76,100		11,694 11,706		14,069 14,081
70,100	70,150 70,200	13,875 13,888	10,219	14,007 14,021	12,594 12,606	73,100	73,150 73,200	14,625 14,638	10,969		13,344 13,356	76,100	76,150 76,200		11,719 11,731	15,687 15,701	14,094 14,106
70,200 70,250	70,250 70,300	13,900 13,913	10.256	14,035 14,049	12,619 12,631		73,250 73,300	14.663	10,994 11,006		13,369 13,381	76,250	76,250 76,300	15,413	11,744 11,756	15,715 15,729	14,119 14,131
70,300 70,350	70,350	13,925 13,938	10,269	14,063 14,077	12,644 12,656	73,300	73,350 73,400	14,675	11,019 11,031	14,903	13,394 13,406	76,300	76,350 76,400	15,425	11,769		14,144 14,156
70,400 70,450	70,450	13,950 13,963	10,294	14,091 14,105	12,669 12,681		73,450 73,500	14,700 14,713	11,044 11,056		13,419 13,431	76,400	76,450 76,500	15,450 15,463	11,794 11,806		14,169 14,181
70,500		13,975 13,988	10,319	14,119 14,133	12,694 12,706	73,500	73,550 73,600	14,725		14,959	13,444 13,456	76,500	76,550 76,600	15,475 15,488	11,819		14,194 14,206
70,600	70,650 70,700	14,000 14,013	10,344	14,147 14,161	12,719 12,731	73,600	73,650 73,700		11,094 11,106		13,469 13,481	76,600	76,650 76,700	15,500	11,844 11,856		14,219 14,231
70,700		14,025 14,038		14,175 14,189	12,744 12,756	73,700	73,750 73,800	14,775		15,015	13,494 13,506	76,700	76,750 76,800	15,525 15,538	11,869 11,881		14,244 14,256
	70,850	14,050 14,063	10,394	14,203 14,217	12,769 12,781	73,800	73,850 73,900	14,800	11,144 11,156	15,043	13,519 13,531	76,800	76,850 76,900	1 '	11,894 11,906	15,883	14,269 14,281
70,900	70,950 70,950 71,000	14,075	10,419		12,794 12,806	73,900	73,950 73,950 74,000	14,825	11,169		13,544	76,900	76,950 76,950 77,000	15,575	11,906 11,919 11,931	15,911	14,294 14,306

 $<sup>^{\</sup>star}$  This column must also be used by a qualifying widow(er).

(Continued on page 74)

## 2008 Tax Table-Continued

(taxable income)	) is—		And yo	u are—		If line 4 (taxable income	е		And yo	u are—		If line 4 (taxabl	е		And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your ta		Tiolu				Your to	•	TIOIU				Your t	•	rioiu
77,0	00					80,0	00					83,0	000				
77,000 77,050 77,100 77,150		15,613 15,625	11,944 11,956 11,969 11,981	15,953	14,319 14,331 14,344 14,356	80,000 80,050 80,100 80,150	80,050 80,100 80,150 80,200	16,385 16,399 16,413 16,427	12,719	16,779 16,793 16,807 16,821	15,069 15,081 15,094 15,106			17,225 17,239 17,253 17,267	13,456 13,469	17,619 17,633 17,647 17,661	15,819 15,831 15,844 15,856
77,200 77,250 77,300 77,350	77,250 77,300 77,350 77,400	15,650 15,663 15,675 15,688	11,994 12,006 12,019 12,031		14,369 14,381 14,394 14,406	80,200 80,250 80,300 80,350	80,250 80,300 80,350 80,400	16,441 16,455 16,469 16,483	12,756	16,835 16,849 16,863 16,877	15,119 15,131 15,144 15,156	83,200 83,250 83,300 83,350	83,300 83,350	17,281 17,295 17,309 17,323	13,506	17,675 17,689 17,703 17,717	15,869 15,881 15,894 15,906
77,400 77,450 77,500 77,550	77,450 77,500 77,550 77,600	15,700 15,713 15,725 15,738	12,044 12,056 12,069 12,081		14,419 14,431 14,444 14,456	80,400 80,450 80,500 80,550	80,450 80,500 80,550 80,600	16,497 16,511 16,525 16,539	12,794 12,806 12,819 12,831	16,891 16,905 16,919 16,933	15,169 15,181 15,194 15,206	83,400 83,450 83,500 83,550	83,500 83,550	17,337 17,351 17,365 17,379	13,556 13,569	17,731 17,745 17,759 17,773	15,919 15,931 15,944 15,956
77,600 77,650 77,700 77,750	77,650 77,700 77,750 77,800	15,750 15,763 15,775 15,788	12,094 12,106 12,119 12,131		14,469 14,481 14,494 14,506	80,600 80,650 80,700 80,750	80,650 80,700 80,750 80,800	16,553 16,567 16,581 16,595	12,844 12,856 12,869 12,881	16,947 16,961 16,975 16,989	15,219 15,231 15,244 15,256	83,600 83,650 83,700 83,750	83,700 83,750	17,393 17,407 17,421 17,435	13,619	17,787 17,801 17,815 17,829	15,969 15,981 15,994 16,006
77,800 77,850 77,900 77,950	77,850 77,900 77,950 78,000	15,800 15,813 15,825 15,838	12,144 12,156 12,169 12,181	16,191	14,519 14,531 14,544 14,556	80,800 80,850 80,900 80,950	80,850 80,900 80,950 81,000	16,609 16,623 16,637 16,651	12,919	17,003 17,017 17,031 17,045	15,269 15,281 15,294 15,306			17,449 17,463 17,477 17,491	13,669	17,857	16,019 16,031 16,044 16,056
78,0	00					81,0	00					84,0	000				
	78,050 78,100 78,150 78,200		12,194 12,206 12,219 12,231	16,233 16,247	14,569 14,581 14,594 14,606	81,000 81,050 81,100 81,150		16,665 16,679 16,693 16,707	12,969	17,059 17,073 17,087 17,101	15,319 15,331 15,344 15,356	84,000 84,050 84,100 84,150	84,150	17,505 17,519 17,533 17,547	13,706 13,719	17,899 17,913 17,927 17,941	16,069 16,081 16,094 16,106
78,200 78,250 78,300 78,350	78,250 78,300 78,350 78,400	15,900 15,913 15,925 15,938	12,244 12,256 12,269 12,281		14,619 14,631 14,644 14,656	81,200 81,250 81,300 81,350	81,250 81,300 81,350 81,400	16,721 16,735 16,749 16,763	13,006	17,115 17,129 17,143 17,157	15,369 15,381 15,394 15,406	84,200 84,250 84,300 84,350	84,300 84,350	17,561 17,575 17,589 17,603		17,955 17,969 17,983 17,997	16,119 16,131 16,144 16,156
78,400 78,450 78,500 78,550	78,450 78,500 78,550 78,600	15,950 15,963 15,975 15,988	12,294 12,306 12,319 12,331		14,669 14,681 14,694 14,706	81,400 81,450 81,500 81,550	81,450 81,500 81,550 81,600	16,777 16,791 16,805 16,819		17,171 17,185 17,199 17,213	15,419 15,431 15,444 15,456	84,400 84,450 84,500 84,550	84,500 84,550	17,617 17,631 17,645 17,659	13,806	18,011 18,025 18,039 18,053	16,169 16,181 16,194 16,206
78,600 78,650 78,700 78,750	78,650 78,700 78,750 78,800	16,013	12,344 12,356 12,369 12,381	16,401	14,719 14,731 14,744 14,756	81,600 81,650 81,700 81,750	81,650 81,700 81,750 81,800	16,833 16,847 16,861 16,875	13,106 13,119	17,227 17,241 17,255 17,269	15,469 15,481 15,494 15,506	84,600 84,650 84,700 84,750	84,700 84,750	17,673 17,687 17,701 17,715	13,856	18,067 18,081 18,095 18,109	16,219 16,231 16,244 16,256
78,800 78,850 78,900 78,950	78,850 78,900 78,950 79,000	16,063 16,077	12,394 12,406 12,419 12,431	16,457 16,471	14,769 14,781 14,794 14,806	81,800 81,850 81,900 81,950	81,850 81,900 81,950 82,000	16,889 16,903 16,917 16,931	13,169	17,283 17,297 17,311 17,325	15,519 15,531 15,544 15,556			17,729 17,743 17,757 17,771	13,906 13,919	18,123 18,137 18,151 18,165	16,269 16,281 16,294 16,306
79,0	00					82,0	00					85,0	000				
79,100	79,050 79,100 79,150 79,200	16,119 16,133	12,444 12,456 12,469 12,481	16,513	14,819 14,831 14,844 14,856	82,100	82,050 82,100 82,150 82,200	16,959 16,973	13,219		15,569 15,581 15,594 15,606	85,050 85,100	85,050 85,100 85,150 85,200	17,785 17,799 17,813 17,827	13,969	18,193	16,319 16,331 16,344 16,356
79,200 79,250 79,300 79,350		16,189	12,494 12,506 12,519 12,531	16,569 16,583	14,869 14,881 14,894 14,906	82,250 82,300	82,250 82,300 82,350 82,400	17,001 17,015 17,029 17,043	13,256 13,269	17,423	15,619 15,631 15,644 15,656	85,250 85,300	85,250 85,300 85,350 85,400	17,841 17,855 17,869 17,883			16,369 16,381 16,394 16,406
79,400 79,450 79,500 79,550	79,450 79,500 79,550 79,600	16,217 16,231 16,245 16,259	12,544 12,556 12,569 12,581	16,625 16,639	14,919 14,931 14,944 14,956	82,400 82,450 82,500 82,550	82,550	17,057 17,071 17,085 17,099		17,465 17,479	15,669 15,681 15,694 15,706	85,450 85,500	85,450 85,500 85,550 85,600	17,897 17,911 17,925 17,939	14,056 14,069	18,291 18,305 18,319 18,333	16,419 16,431 16,444 16,456
79,600 79,650 79,700 79,750	79,650 79,700 79,750 79,800	16,273 16,287	12,594 12,606 12,619 12,631	16,667 16,681 16,695	14,969 14,981 14,994 15,006	82,700	82,650 82,700 82,750 82,800	17,113 17,127	13,344 13,356 13,369 13,381	17,507 17,521 17,535	15,719 15,731 15,744 15,756	85,600 85,650 85,700	85,650 85,700 85,750 85,800	17,953 17,967 17,981 17,995	14,106 14,119	18,361 18,375	16,469 16,481 16,494 16,506
79,800 79,850 79,900 79,950	79,850 79,900 79,950 80,000	16,343 16,357	12,644 12,656 12,669 12,681	16,737 16,751	15,019 15,031 15,044 15,056	82,850 82,900	82,850 82,900 82,950 83,000	17,183	13,406 13,419	17,591	15,769 15,781 15,794 15,806	85,850 85,900	85,850 85,900 85,950 86,000	18,023 18,037	14,156 14,169	18,403 18,417 18,431 18,445	16,531 16,544

<sup>\*</sup> This column must also be used by a qualifying widow(er).

(Continued on page 75)

If line 4 (taxable income			And yo	u are—		If line (taxab incom	43 le e) is—		And yo	u are—		If line (taxab incom	43	00 1 a	And yo		
At least	But less than	Single	filing	Married filing	Head of a house-	At least	But less than	Single	Married filing	Married filing	Head of a house-	At least	But less than	Single	filing	Married filing	Head of a house-
	uiaii		Your ta	sepa- rately	hold		шап		jointly * <b>Your t</b> a	sepa- rately	hold		ulali		jointly * <b>Your t</b> a	sepa- rately	hold
86,0	00		Tour te	4X 13		89,	000		Tour ti	AX 13		92,	000		1001 0	ax 13	
86,000	86,050	18,065	14,194	18,459	16,569	<u> </u>	89,050	18,905	14,944	19,299	17,319	92,000		19,745	15,694	20,139	18,069
86,050 86,100 86,150	86,100 86,150 86,200	18,079 18,093 18,107	14,206 14,219 14,231	18,473 18,487 18,501	16,581 16,594 16,606	89,050 89,100 89,150		18,919 18,933 18,947	14,956 14,969 14,981	19,313 19,327 19,341	17,331 17,344 17,356	92,050 92,100 92,150	92,150	19,759 19,773 19,787	15,706 15,719 15,731	20,153 20,167 20,181	18,081 18,094 18,106
86,200 86,250 86,300 86,350	86,250 86,300 86,350 86,400	18,121 18,135 18,149 18,163	14,244 14,256 14,269	18,515 18,529 18,543 18,557	16,619 16,631 16,644 16,656	89,200 89,250 89,300 89,350	89,250 89,300 89,350	18,961 18,975 18,989 19,003	14,994 15,006 15,019 15,031	19,355	17,369 17,381 17,394 17,406	92,200 92,250 92,300 92,350	92,250 92,300 92,350	19,801 19,815 19,829 19,843	15,744 15,756 15,769 15,781	20,195 20,209 20,223 20,237	18,119 18,131 18,144 18,156
86,400 86,450 86,500 86,550	86,450 86,500 86,550 86,600	18,177 18,191 18,205 18,219	14,294 14,306 14,319		16,669 16,681 16,694 16,706	89,400 89,450 89,500 89,550	89,450 89,500 89,550	19,017 19,031 19,045 19,059	15,044 15,056 15,069 15,081	19,411 19,425	17,419 17,431 17,444 17,456	92,400 92,450 92,500 92,550	92,450 92,500 92,550	19,857 19,871 19,885 19,899	15,794 15,806 15,819 15,831	20,251 20,265 20,279 20,293	18,169 18,181 18,194 18,206
86,600 86,650 86,700 86,750	86,650 86,700 86,750 86,800	18,233 18,247 18,261 18,275	14,344 14,356	18,627 18,641 18,655	16,719 16,731 16,744 16,756	89,600 89,650	89,650 89,700 89,750	19,073 19,087 19,101 19,115	15,094 15,106 15,119 15,131	19,467 19,481 19,495	17,469 17,481 17,494 17,506	92,600 92,650 92,700 92,750	92,650 92,700 92,750	19,913 19,927 19,941 19,955	15,844 15,856 15,869 15,881	20,307 20,321 20,335 20,349	18,219 18,231 18,244 18,256
86,800 86,850 86,900 86,950	86,850 86,900 86,950 87,000	18,289 18,303 18,317 18,331	14,406	18,683 18,697 18,711 18,725	16,769 16,781 16,794 16,806	89,800 89,850 89,900 89,950	89,900	19,129 19,143 19,157 19,171	15,144 15,156 15,169 15,181	19,523 19,537 19,551 19,565	17,519 17,531 17,544 17,556	92,800 92,850 92,900 92,950	92,900 92,950	19,969 19,983 19,997 20,011	15,894 15,906 15,919 15,931	20,363 20,377 20,391 20,405	18,269 18,281 18,294 18,306
87,0	00					90,	000					93,	000				
87,000 87,050 87,100 87,150	87,050 87,100 87,150 87,200	18,345 18,359 18,373 18,387	14,469	18,739 18,753 18,767 18,781	16,819 16,831 16,844 16,856	90,050	90,150	19,185 19,199 19,213 19,227	15,194 15,206 15,219 15,231	19,593	17,569 17,581 17,594 17,606	93,000 93,050 93,100 93,150	93,100 93,150	20,025 20,039 20,053 20,067	15,944 15,956 15,969 15,981	20,419 20,433 20,447 20,461	18,319 18,331 18,344 18,356
87,200 87,250 87,300 87,350	87,250 87,300 87,350 87,400	18,401 18,415 18,429 18,443	14,494		16,869 16,881 16,894 16,906	90,200 90,250 90,300 90,350	90,250 90,300 90,350	19,241 19,255 19,269 19,283	15,244 15,256 15,269 15,281	19,635 19,649 19,663 19,677	17,619 17,631 17,644 17,656	93,200 93,250 93,300 93,350	93,250 93,300 93,350	20,081 20,095 20,109 20,123	15,994 16,006 16,019 16,031	20,475 20,489 20,503 20,517	18,369 18,381 18,394 18,406
87,400 87,450 87,500 87,550	87,450 87,500 87,550 87,600	18,457 18,471 18,485 18,499	14,544 14,556 14,569 14,581	18,851 18,865 18,879 18,893	16,919 16,931 16,944 16,956	90,400 90,450 90,500 90,550	90,500 90,550	19,297 19,311 19,325 19,339	15,294 15,306 15,319 15,331	19,691 19,705 19,719 19,733	17,669 17,681 17,694 17,706	93,400 93,450 93,500 93,550	93,500 93,550	20,137 20,151 20,165 20,179	16,044 16,056 16,069 16,081	20,531 20,545 20,559 20,573	18,419 18,431 18,444 18,456
87,600 87,650 87,700 87,750	87,650 87,700 87,750 87,800	18,513 18,527 18,541 18,555	14,619 14,631	18,907 18,921 18,935 18,949	16,969 16,981 16,994 17,006	90,600 90,650 90,700 90,750	90,700 90,750 90,800	19,353 19,367 19,381 19,395	15,344 15,356 15,369 15,381	19,775 19,789	17,719 17,731 17,744 17,756	93,600 93,650 93,700 93,750	93,700 93,750 93,800	20,193 20,207 20,221 20,235	16,094 16,106 16,119 16,131	20,587 20,601 20,615 20,629	18,469 18,481 18,494 18,506
87,800 87,850 87,900 87,950	87,850 87,900 87,950 88,000	18,569 18,583 18,597 18,611	14,644 14,656 14,669 14,681	18,977 18,991	17,019 17,031 17,044 17,056	90,800 90,850 90,900 90,950	90,900	19,409 19,423 19,437 19,451	15,394 15,406 15,419 15,431	19,817 19,831	17,769 17,781 17,794 17,806	93,800 93,850 93,900 93,950	93,900 93,950	20,249 20,263 20,277 20,291	16,144 16,156 16,169 16,181	20,643 20,657 20,671 20,685	18,519 18,531 18,544 18,556
88,0	00					91,						94,	000				
88,000 88,050 88,100 88,150	88,050 88,100 88,150 88,200	18,625 18,639 18,653 18,667	14,706 14,719	19,019 19,033 19,047 19,061	17,069 17,081 17,094 17,106	91,050	91,050 91,100 91,150 91,200	19,465 19,479 19,493 19,507	15,444 15,456 15,469 15,481	19,873 19,887	17,819 17,831 17,844 17,856	94,000 94,050 94,100 94,150	94,100 94,150	20,305 20,319 20,333 20,347	16,194 16,206 16,219 16,231	20,727	18,569 18,581 18,594 18,606
88,200 88,250 88,300 88,350	88,250 88,300 88,350 88,400	18,681 18,695 18,709 18,723	14,756 14,769	19,075 19,089 19,103 19,117	17,119 17,131 17,144 17,156	91,250 91,300 91,350	91,350 91,400	19,521 19,535 19,549 19,563	15,494 15,506 15,519 15,531	19,915 19,929 19,943	17,869 17,881 17,894 17,906	94,200 94,250 94,300 94,350	94,300 94,350 94,400	20,361 20,375 20,389 20,403	16,244 16,256 16,269 16,281	20,755 20,769 20,783 20,797	18,619 18,631 18,644 18,656
88,400 88,450 88,500 88,550	88,450 88,500 88,550 88,600	18,737 18,751 18,765 18,779	14,806 14,819 14,831	19,173	17,169 17,181 17,194 17,206	91,500 91,550	91,500 91,550 91,600	19,577 19,591 19,605 19,619	15,569 15,581	19,985 19,999 20,013	17,919 17,931 17,944 17,956	94,400 94,450 94,500 94,550	94,500 94,550 94,600	20,417 20,431 20,445 20,459	16,294 16,306 16,319 16,331	20,811 20,825 20,839 20,853	18,669 18,681 18,694 18,706
88,600 88,650 88,700 88,750	88,650 88,700 88,750 88,800	18,793 18,807 18,821 18,835	14,881	19,201 19,215 19,229	17,219 17,231 17,244 17,256	91,700 91,750	91,700 91,750 91,800	19,633 19,647 19,661 19,675	15,594 15,606 15,619 15,631	20,041 20,055 20,069	17,969 17,981 17,994 18,006	94,600 94,650 94,700 94,750	94,700 94,750 94,800	20,473 20,487 20,501 20,515	16,344 16,356 16,369 16,381	20,867 20,881 20,895 20,909	18,719 18,731 18,744 18,756
88,800 88,850 88,900 88,950	88,850 88,900 88,950 89,000	18,849 18,863 18,877 18,891	14,894 14,906 14,919 14,931	19,271	17,269 17,281 17,294 17,306	91,900	91,850 91,900 91,950 92,000	19,689 19,703 19,717 19,731	15,644 15,656 15,669 15,681	20,097 20,111	18,019 18,031 18,044 18,056	94,800 94,850 94,900 94,950	94,900 94,950	20,529 20,543 20,557 20,571	16,394 16,406 16,419 16,431	20,951	18,769 18,781 18,794 18,806

 $<sup>^{\</sup>star}$  This column must also be used by a qualifying widow(er).

(Continued on page 76)

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#### 2008 Tax Table - Continued

2008	Гах Tal	ole – Co	ontinue	ed		_												
If line 4 (taxabl income	e		And yo	ou are —		(ta	line 4 axable come	•		And yo	u are—		If line (taxa inco			And yo	u are—	
At least	But less than	Single	filing jointly *	Married filing sepa- rately ax is—	Head of a house- hold	At	t ast	But less than	Single	filing jointly *	Married filing sepa- rately ax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly *		Head of a house- hold
95,0	000	ı				9	97,0	00					99	,000				
95,050 95,100	95,050 95,100 95,150 95,200	20,585 20,599 20,613 20,627	16,456 16,469	20,979 20,993 21,007 21,021	18,819 18,831 18,844 18,856	97 97	7,050 7,100	97,050 97,100 97,150 97,200	21,145 21,159 21,173 21,187	16,969	21,553	19,319 19,331 19,344 19,356			21,705 21,719 21,733 21,747		22,113 22,127	19,819 19,831 19,844 19,856
95,200 95,250 95,300 95,350	95,300	20,641 20,655 20,669 20,683	16,506 16,519	21,035 21,049 21,063 21,077	18,869 18,881 18,894 18,906	97 97	7,200 7,250 7,300 7,350	97,300 97,350	21,201 21,215 21,229 21,243	17,019	21,609 21,623	19,369 19,381 19,394 19,406	99,20 99,20 99,30 99,30	50 99,300 00 99,350	21,761 21,775 21,789 21,803		22,169 22,183	19,881
95,400 95,450 95,500 95,550	95,500	20,697 20,711 20,725 20,739	16,556 16,569	21,091 21,105 21,119 21,133	18,919 18,931 18,944 18,956	97 97	7,400 7,450 7,500 7,550	97,500	21,257 21,271 21,285 21,299	17,069	21,651 21,665 21,679 21,693	19,419 19,431 19,444 19,456	99,40 99,40 99,50 99,50	50 99,500 00 99,550	21,817 21,831 21,845 21,859	17,569	22,225 22,239	19,919 19,931 19,944 19,956
95,600 95,650 95,700 95,750	95,700 95,750	20,753 20,767 20,781 20,795	16,606 16,619	21,147 21,161 21,175 21,189	18,969 18,981 18,994 19,006	97 97	7,600 7,650 7,700 7,750	97,650 97,700 97,750 97,800	21,313 21,327 21,341 21,355	17,106 17,119		19,469 19,481 19,494 19,506	99,69 99,69 99,70 99,79	50 99,700 00 99,750	21,873 21,887 21,901 21,915	17,594 17,606 17,619 17,631	22,281 22,295	19,969 19,981 19,994 20,006
95,800 95,850 95,900 95,950	95,900	20,809 20,823 20,837 20,851	16,656 16,669	21,203 21,217 21,231 21,245	19,019 19,031 19,044 19,056	97 97		97,850 97,900 97,950 98,000	21,369 21,383 21,397 21,411	17,156	21,791	19,531 19,544			21,929 21,943 21,957 21,971	17,669	22,337	20,031 20,044
96,0	000					9	98,0	00										
		20,865 20,879 20,893 20,907	16,706 16,719	21,259 21,273 21,287 21,301	19,069 19,081 19,094 19,106	98 98		98,050 98,100 98,150 98,200				19,581 19,594						
96,200 96,250 96,300 96,350	96,300 96,350	20,921 20,935 20,949 20,963	16,756 16,769	21,315 21,329 21,343 21,357	19,119 19,131 19,144 19,156	98 98	3,200 3,250 3,300 3,350	98,250 98,300 98,350 98,400	21,481 21,495 21,509 21,523	17,256 17,269	21,875 21,889 21,903 21,917	19,619 19,631 19,644 19,656				0,000 rer —		
96,400 96,450 96,500 96,550	96,500 96,550	20,977 20,991 21,005 21,019	16,806 16,819	21,371 21,385 21,399 21,413	19,169 19,181 19,194 19,206	98 98	3,400 3,450 3,500 3,550	98,450 98,500 98,550 98,600	21,537 21,551 21,565 21,579	17,319	21,931 21,945 21,959 21,973	19,694			Comp Work	ne Tax utation sheet age 77		
96,600 96,650 96,700 96,750	96,700 96,750	21,033 21,047 21,061 21,075	16,856 16,869	21,427 21,441 21,455 21,469	19,219 19,231 19,244 19,256	98 98	3,600 3,650 3,700 3,750	98,650 98,700 98,750 98,800	21,593 21,607 21,621 21,635	17,356 17,369	21,987 22,001 22,015 22,029							
96,800 96,850 96,900 96,950	96,900	21,089 21,103 21,117 21,131	16,906 16,919	21,483 21,497 21,511 21,525	19,269 19,281 19,294 19,306	98 98	3,800 3,850 3,900 3,950	98,850 98,900 98,950 99,000	21,649 21,663 21,677 21,691	17,406	22,043 22,057 22,071 22,085	19,781 19,794						

 $<sup>^{\</sup>star}$  This column must also be used by a qualifying widow(er)

# **Blank Forms**

1040 <u> </u>	U.S		t write or staple in this space.
اعطما	_	the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20	OMB No. 1545-0074
		ur first name and initial Last name	Your social security number
See L nstructions A	_	is interest up and sould first name and initial	Constant of the second of the
on page 12.)  Jse the IRS  L	па	joint return, spouse's first name and initial Last name	Spouse's social security number
abel. Otherwise, Dlease print		me address (number and street). If you have a P.O. box, see page 12. Apt. no.	You must enter your SSN(s) above.
or type.	Cit		Checking a box below will not
Presidential \			change your tax or refund.
ection Campaig		heck here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) ▶	
Filing Status	1 L 2 [	Married filing jointly (even if only one had income) the qualifying person is a d	ualifying person). (See page 13.) If thild but not your dependent, enter
Check only one box.	3	Married filing separately. Enter spouse's SSN above this child's name here. ▶ and full name here. ▶ 5 ☐ Qualifying widow(er) with	dependent child (see page 14)
one box.	6a	and full name here. ► 5 ☐ Qualifying widow(er) with  Yourself. If someone can claim you as a dependent, do not check box 6a	) Boxes checked
Exemptions	b	Spouse	on 6a and 6b ——— No. of children
	c	Dependents: (2) Dependent's (3) Dependent's (4) v if qual	ifying on 6c who:
		(1) First name Last name social security number relationship to you credit (see pa	
			you due to divorce
f more than four			or separation (see page 16)
dependents, see page 15.			Dependents on 6c
			Add numbers on
	d	Total number of exemptions claimed	
	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7
ncome	8a	Taxable interest. Attach Schedule B if required	8a
Attach Form(s)	b	Tax-exempt interest. Do not include on line 8a 8b	00
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if required	9a
V-2G and	b	Qualified dividends (see page 19)	10
099-R if tax vas withheld.	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	11
vas witilileid.	11	Alimony received	12
	12	Business income or (loss). Attach Schedule C or C-EZ	13
f you did not	13 14		14
get a W-2,	15a	Other gains or (losses). Attach Form 4797	15b
see page 19.	16a	Pensions and annuities  16a  b Taxable amount (see page 21)  b Taxable amount (see page 22)	16b
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17
not attach, any	18	Farm income or (loss). Attach Schedule F	18
payment. Also,	19	Unemployment compensation	19
lease use Form 1040-V.	20a	Social security benefits . 20a b Taxable amount (see page 24)	20b
	21	Other income. List type and amount (see page 24)	21
	22	Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	22
ام ما:،،مام ما	23	Archer MSA deduction. Attach Form 8853 23	
Adjusted	24	Certain business expenses of reservists, performing artists, and	
Gross		fee-basis government officials. Attach Form 2106 or 2106-EZ	
ncome	25	Health savings account deduction. Attach Form 8889	-
	26	Moving expenses. Attach Form 3903	-
	27	One-half of self-employment tax. Attach Schedule SE	-
	28	Self-employed SEP, SIMPLE, and qualified plans 28	-
	29	Self-employed health insurance deduction (see page 26)	-
	30	Penalty on early withdrawal of savings	1
	31a	7 minority pane 2 resolptions 2 cent 7	
	32 33	in the deduction (eee page 27)	
	33 34	Student loan interest deduction (see page 30)	
	35	Domestic production activities deduction. Attach Form 8903	
		Add lines 23 through 31a and 32 through 35	36
	36		

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Form 1040 (2008)			Page <b>2</b>
Tax	38	Amount from line 37 (adjusted gross income)	38
and	39a	Check [ You were born before January 2, 1944, Blind.] Total boxes	
Credits	osa		
Oreans		( <b></b>	1
		If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶39b ∟	
Standard Deduction	C	If you claim the standard deduction and are deducting real estate taxes, check here (see page 31) > 39c L	40
for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin) .	40
People who	41	Subtract line 40 from line 38	41
checked any box on line	42	If line 38 is \$119,975 or less, multiply \$3,500 by the total number of exemptions claimed on line	
39a, 39b, or		6d. If line 38 is over \$119,975, see the worksheet on page 33	42
39c <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43
claimed as a	44	Tax (see page 33). Check if any tax is from: a  Form(s) 8814 b Form 4972	44
dependent, see page 31.	45	Alternative minimum tax (see page 36). Attach Form 6251	45
All others:	46	Add lines 44 and 45	46
Single or	47	Credit for child and dependent care expenses. Attach Form 2441	
Married filing	48	Credit for the elderly or the disabled. Attach Schedule R . 48	
separately, \$5,450	49	Education credits. Attach Form 8863	
Married filing	50	Foreign tax credit. Attach Form 1116 if required 50	
jointly or	51	Child tax credit (see page 39). Attach Form 8901 if required 51	
Qualifying	52	Retirement savings contributions credit. Attach Form 8880 . 52	
widow(er), \$10,900	53	Credits from Form: a 8396 b 5695 c 8839	
Head of	54	Other credits from Form: a 3800 b 8801 c 54	1
household,		Carlo create from Form.	55
\$8,000	55 56	Add lines 47 through 54. These are your <b>total credits</b> Subtract line 55 from line 46. If line 55 is more than line 46, enter -0	56
			57
Other	57	Self-employment tax. Attach Schedule SE	58
Taxes	58	Unreported social security and Medicare tax from Form: <b>a</b> $\sqcup$ 4137 <b>b</b> $\sqcup$ 8919	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59
	60	Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H	60
	61	Add lines 56 through 60. This is your total tax	61
Payments <b>Payments</b>	62	Federal income tax withheld from Forms W-2 and 1099 62	-
	63	2008 estimated tax payments and amount applied from 2007 return	-
If you have a	64a	Earned income credit (EIC)	-
qualifying child, attach	b	Nontaxable combat pay election . 64b	
Schedule EIC.	65	Excess social security and tier 1 RRTA tax withheld (see page 59)	-
	66	Additional child tax credit. Attach Form 8812 66	-
	67	Amount paid with request for extension to file (see page 59)	_
	68	Credits from Form: a 2439 b 4136 c 8801 d 8885 68	
	69	First-time homebuyer credit. Attach Form 5405	_
	70	Recovery rebate credit (see worksheet on page xx) 70	
	71	Add lines 62 through 70. These are your <b>total payments</b>	71
Refund	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you <b>overpaid</b>	72
Direct deposit?	73a	Amount of line 72 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶	73a
See page 59	▶ b	Routing number	
and fill in 73b,	► d	Account number	
73c, and 73d, or Form 8888.	74	Amount of line 72 you want applied to your 2009 estimated tax   74	
Amount	75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 60	75
You Owe	76	Estimated tax penalty (see page 61)	
	Do	you want to allow another person to discuss this return with the IRS (see page 61)?   Yes. (	Complete the following. No
Third Party		, , , , , , , , , , , , , , , , , , ,	
Designee	nar	signee's Phone Personal identific no. ► ( ) number (PIN)	Dation Date L
Sign	Und	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and	
		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w	
Here	You	ur signature   Date   Your occupation	Daytime phone number
Joint return? See page 13.			
Keep a copy	900	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation	
for your	7 Spi	opouse a occupation	
records.		Note Date	Propagar's SSN or DTIN
Paid		parer's Date Check if salf-employed	Preparer's SSN or PTIN
Preparer's		, sell employed	!
Use Only	you	n's name (or EIN ris if self-employed),	1
	ado	dress, and ZİP code Phone no.	( )
			Form 1040 (2008)

# 20**08** Form 1040-V



# 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  $\frac{x}{XXX}$ ").

# 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 ▼ OMB No. 1545-0074 **Payment Voucher** ▶ Do not staple or attach this voucher to your payment or return. 2 If a joint return, SSN shown second 3 Amount you are Your social security number (SSN) on your return paying by check or money order 4 Your first name and initial Last name type ŏ If a joint return, spouse's first name and initial Print 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

Appendix C 197

Form 1040-V (2008)		Page <b>2</b>
	THEN use this ad	dress if you:
IF you live in	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

<sup>\*</sup>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.

OMB No. 1545-0121

Internal Revenue Service (99) ► See separate instructions. Sequence No. 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. e Lump-sum distributions  $\mathbf{b} \, \square$  General category income  $\mathbf{d} \, \square$  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 | Taxable Income or Loss From Sources Outside the United States (for Category Checked Above) Foreign Country or U.S. Possession (Add cols. A, B, and C.) Enter the name of the foreign country or U.S. 1a Gross income from sources within country shown above and of the type checked above (see page 14 of the instructions): **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) Deductions and losses (Caution: See pages 14 and 15 of the instructions): Expenses definitely related to the income on line 1a (attach statement). . . . . . . . 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 . . . Losses from foreign sources Add lines 2, 3g, 4a, 4b, and 5 . 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) Credit is claimed Foreign taxes paid or accrued for taxes (you must check one) In U.S. dollars Country In foreign currency (h) Paid (i) Accrued (n) Other (r) Other (s) Total foreign Taxes withheld at source on: Taxes withheld at source on: foreign taxes paid or foreign taxes paid or taxes paid or accrued (add cols. (i) Date paid (I) Rents (p) Rents (k) Dividends (m) Interest (o) Dividends (q) Interest (o) through (r)) and royalties and royalties or accrued Α В С Add lines A through C, column (s). Enter the total here and on line 9, page 2

For Paperwork Reduction Act Notice, see page 20 of the instructions.

Form 1116 (2008)

Cat. No. 11440U

orm	1116 (2008)		Page 2
Par	t 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		
0	Carryback or carryover (attach detailed computation)		
1	Add lines 9 and 10		0
2	Reduction in foreign taxes (see pages 16 and 17 of the instructions)		O
3	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  Adjustments to line 14 (see pages 17 and 18 of the instructions)		
5	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.)		
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.		
	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see page 18 of the instructions.		
8	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).		
	<b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19	
	<b>Caution:</b> If you are completing line 19 for separate category <b>e</b> (lump-sum distributions), see page 20 of the instructions.		
20	Multiply line 19 by line 18 (maximum amount of credit)	20	
21	Enter the <b>smaller</b> 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	
Par	page 20 of the instructions)  **TIV* Summary of Credits From Separate Parts III (see page 20 of the instructions)		
2	Cledit of taxes on passive category income		
24	Credit for taxes on general category income		
. <del>-</del> 25	Credit for taxes on lump-sum distributions		
.5 26	Add lines 22 through 25	26	
.0 27	Enter the <b>smaller</b> 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 <b>foreign tax credit.</b> 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	
			Form <b>1116</b> (2008)
	Printed on recycled paper		

# Form **2106-EZ**

# **Unreimbursed Employee Business Expenses**

OMB No. 1545-0074

2008
Attachment
Sequence No. 54A

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

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.

Par	t I Figure Your Expenses	
1	Vehicle expense using the standard mileage rate. Complete Part II and than go to line 1a below.	
а	Multiply business miles driven <b>before</b> July 1, 2008, by 50.5¢ (.505) .	
b	Multiply business miles driven <b>after</b> June 30, 2008, by 58.5¢ (.585) . <b>1b</b>	
С	Add lines 1a and 1b	1c
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	2
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	3
4	Business expenses not included on lines 1c through 3. <b>Do not</b> include meals and entertainment	4
5	Meals and entertainment expenses: $\  \   \  \  \  \  \  \  \  \  \  \  \$	5
6	<b>Total expenses.</b> Add lines 1c through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR, line 9)</b> ). (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
Par	Information on Your Vehicle. Complete this part only if you are claiming vehicle.	cle 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	u used your vehicle for:
	a Business b Commuting (see instructions) c O	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
For F	Paperwork Reduction Act Notice, see page 4. Cat. No. 20604Q	Form <b>2106-EZ</b> (2008)

# Form **2441**

# **Child and Dependent Care Expenses**

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

OMB No. 1545-0074

Attachment Sequence No. 21 Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

ان	rt Persons or Orga	nizations Who Pr	rovided the Care—You	must complete the	nis nart	
			oviders, see the instruc			
1	(a) Care provider's name	(number, street,	(b) Address apt. no., city, state, and ZIP code	(c) Identifyi	ng numbe or EIN)	(d) Amount paid (see instructions)
					11	
	Did	you receive	No No	Complete only	Part II	below.
	depende	nt care benefits?	Yes	Complete Part	III on th	he back next.
au	tion. If the care was provid	led in your home, you	u may owe employment tax	ces. See the instruction	ons for F	Form 1040, line 61, or For
	NR, line 56.					, ,
a	t II Credit for Child	and Dependent C	are Expenses			
	Information about your q	ualifying person(s)	. If you have more than tw	o qualifying persons	s, see th	ne instructions.
	(a) Qu	alifying person's name		(b) Qualifying person's so	cial in	(c) Qualified expenses you nourred and paid in 2008 for the
	First		Last	security number	- "	person listed in column (a)
				1 1		
_						
				1 1		
	line 35 Enter your <b>earned incon</b>		you completed Part III, ent 		3	
	or was disabled, see the Enter the <b>smallest</b> of line Enter the amount from I 1040NR, line 36 Enter on line 8 the decim	e instructions); <b>all otl</b> e 3, 4, or 5 Form 1040, line 38,	earned income (if your sponters, enter the amount from or Form	om line 4	5	
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36 Enter on line 8 the decim If line 7 is:	e instructions); <b>all otl</b> e 3, 4, or 5 Form 1040, line 38,	earned income (if your spothers, enter the amount from	m line 4		
	or was disabled, see the Enter the <b>smallest</b> of line Enter the amount from I 1040NR, line 36 Enter on line 8 the decim	e instructions); <b>all otl</b> e 3, 4, or 5 Form 1040, line 38,	earned income (if your sponters, enter the amount from or Form	om line 4		
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36 Enter on line 8 the decim If line 7 is: But not	e instructions); all otle 3, 4, or 5 .  Form 1040, line 38,  nal amount shown b	earned income (if your sponters, enter the amount from or Form  Location 1	mount on line 7		
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36 Enter on line 8 the decim If line 7 is:    Over   But not over   \$0—15,000   15,000—17,000	e instructions); all other as, 4, or 5 Form 1040, line 38,	earned income (if your spothers, enter the amount from or Form	mount on line 7  Decimal amount is  .27 .26	6	
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36 Enter on line 8 the decimination of the Enter on line 8 the decimination of the Interior o	e instructions); all other as, 4, or 5 Form 1040, line 38,	earned income (if your spothers, enter the amount from or Form	mount on line 7  Decimal amount is  .27 .26 .25		×.
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36 Enter on line 8 the decimination of the Enter of the Enter on line 8 the decimination of the Enter on line 8 the decimination of the Enter	e instructions); all other as, 4, or 5  Form 1040, line 38,	earned income (if your spothers, enter the amount from or Form	Decimal amount is  .27 .26 .25 .24	6	× .
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimal of the Enter of line 7 is:    Nover   But not over	e instructions); all other as, 4, or 5  Form 1040, line 38,	earned income (if your spothers, enter the amount from	mount on line 7  Decimal amount is  .27 .26 .25 .24 .23	6	×.
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimal of the Enter of the Enter of the Iner 7 is:    Over	e instructions); all other 3, 4, or 5 Form 1040, line 38,	earned income (if your spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers. It is the spothers in the spother	Decimal amount is  .27 .26 .25 .24	6	×.
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimal of the smallest of line 7 is:    Nover   But not over	e instructions); all other as, 4, or 5  Form 1040, line 38,	earned income (if your spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers. It is the spothers is:    The spothers is:	mount on line 7  Decimal amount is  .27 .26 .25 .24 .23 .22	6	×.
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimal over    Source    But not over    \$0—15,000    15,000—17,000    17,000—19,000    19,000—21,000    21,000—23,000    23,000—25,000    25,000—27,000    27,000—29,000    Multiply line 6 by the de	e instructions); all ottle 3, 4, or 5  Form 1040, line 38,	earned income (if your spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers. It is the spothers is:    The spothers is:	mount on line 7  Decimal amount is  .27 .26 .25 .24 .23 .22 .21 .20	6	× .
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimination over  S0—15,000 15,000—17,000 17,000—19,000 19,000—21,000 21,000—23,000 23,000—25,000 25,000—27,000 27,000—29,000 Multiply line 6 by the decimination of line in the smallest section of	e instructions); all ottle 3, 4, or 5  Form 1040, line 38,	earned income (if your spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers are spothers. If line 7 is:    The spothers is:   The spothers is	mount on line 7  Decimal amount is  .27 .26 .25 .24 .23 .22 .21 .20	8	×.
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimal over    Substitute    But not over    \$0-15,000    15,000-17,000    17,000-19,000    19,000-21,000    21,000-23,000    23,000-25,000    25,000-27,000    27,000-29,000    Multiply line 6 by the dethe instructions	e instructions); all othe 3, 4, or 5  Form 1040, line 38,	earned income (if your spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers are spothers. If line 7 is:    The spothers is:   The spothers is	mount on line 7  Decimal amount is  .27 .26 .25 .24 .23 .22 .21 .20	8	×.
	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimal over    Substitute    But not over    \$0-15,000    15,000-17,000    17,000-19,000    19,000-21,000    21,000-23,000    23,000-25,000    25,000-27,000    27,000-29,000    Multiply line 6 by the dethe instructions Enter the amount from	e instructions); all othe 3, 4, or 5  Form 1040, line 38,	earned income (if your spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers ar	mount on line 7  Decimal amount is  .27 .26 .25 .24 .23 .22 .21 .20	8	×.
3	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimal over Superior over  Superior Superio	e instructions); all other 3, 4, or 5 Form 1040, line 38,	earned income (if your spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers ar	mount on line 7  Decimal amount is  .27 .26 .25 .24 .23 .22 .21 .20 enses in 2008, see	8	×.
3	or was disabled, see the Enter the smallest of line Enter the amount from I 1040NR, line 36  Enter on line 8 the decimal over    Substituting 15,000    15,000    17,000    17,000    17,000    19,000    21,000    21,000    23,000    25,000    25,000    27,000    27,000    29,000    Multiply line 6 by the dethe instructions  Enter the amount from Form 1040NR, line 41 .  Enter the amount from Four Subtract line 11 from line	e instructions); all ottle 3, 4, or 5  Form 1040, line 38,	earned income (if your spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers, enter the amount from the spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers are spothers are spothers. It is the spothers are spothers are spothers are spothers a	mount on line 7  Decimal amount is  .27 .26 .25 .24 .23 .22 .21 .20 enses in 2008, see	8	×.

Form	2441 (2008)		Pa	age <b>2</b>
Par	t III Dependent Care Benefits			
14	Enter the total amount of <b>dependent care benefits</b> you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, 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	_9	
16	Enter the amount, if any, you forfeited or carried forward to 2009. See instructions	16		)
17	Combine lines 14 through 16. See instructions	17		
18	Enter the total amount of <b>qualified expenses</b> incurred in 2008 for the care of the <b>qualifying person(s)</b>			
19	Enter the smaller of line 17 or 18			
20 21	Enter your earned income. See instructions  Enter the amount shown below that applies to you.  If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).  If married filing separately, see the instructions for the amount to enter.  All others, enter the amount from line 20.			
22	Enter the <b>smallest</b> of line 19, 20, or 21			
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23		
24	Subtract line 23 from line 17			
25	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 21)	25		
26	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 22, 23, or 25. Also, include this amount	26		
27	on the appropriate line(s) of your return. See instructions  Enter the <b>smaller</b> of line 22 or 25			
28	Enter the amount from line 26			
29	<b>Excluded benefits.</b> Subtract line 28 from line 27. If zero or less, enter -0	29		
30	<b>Taxable benefits.</b> 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		
31 32	Enter \$3,000 (\$6,000 if two or more qualifying persons)	32		
33	Subtract line 32 from line 31. If zero or less, <b>stop.</b> You cannot take the credit.			
	<b>Exception.</b> If you paid 2007 expenses in 2008, see the instructions for line 9	33		
34	Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown	34		
35	on line 32 above. Then, add the amounts in column (c) and enter the total here Enter the <b>smaller</b> of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13	35		
			Form <b>2441</b>	(2008)
	Printed on recycled paper			

Appendix C 203

Internal Revenue Service

## **Foreign Earned Income**

OMB No. 1545-0074

Form **2555** (2008)

Cat. No. 11900P

► See separate instructions. ► Attach to Form 1040. Department of the Treasury For Use by U.S. Citizens and Resident Aliens Only Name shown on Form 1040 Your social security number Part I **General Information** Your foreign address (including country) Your occupation Employer's name ▶ Employer's U.S. address ▶ Employer's foreign address ▶ Employer is (check any that apply):

a 

A foreign entity

d 

A foreign affiliate **b** □ A U.S. company e ☐ Other (specify) ► ..... **d** A foreign affiliate of a U.S. company 6a If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ 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. If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ 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. . . . . . . . . . . . . . . . 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. ► 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. Taxpayers Qualifying Under Bona Fide Residence Test (see page 2 of the instructions) Part II 10 Date bona fide residence began ▶ ...., and ended ▶ .... Kind of living quarters in foreign country ▶ a ☐ Purchased house b ☐ Rented house or apartment c ☐ Rented room **d** Quarters furnished by employer Did any of your family live with you abroad during any part of the tax year? . . . . . . . . . . . . ☐ Yes ☐ No 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 ☐ Yes ☐ No Yes No Are you required to pay income tax to the country where you claim bona fide residence? See instructions 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. 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. (d) Income earned in (c) Number of (c) Number of (d) Income earned in (b) Date left (a) Date arrived in U.S. (a) Date arrived in U.S. (b) Date left U.S. U.S. on business (attach computation) days in U.S. on business U.S. on business (attach computation) 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶..... b Enter the type of visa under which you entered the foreign country. ▶ c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation  $\square$  Yes  $\square$  No e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Form	2555 (2008)	Page 2
Pai	Taxpayers Qualifying Under Physical Presence Test (see page 2 of the instru	ctions)
16 17 18	The physical presence test is based on the 12-month period from ▶	ow. Exclude travel between ted States, for 24 hours or y or countries for the entire
	(a) Name of country (including U.S.)  (b) Date arrived (c) Date left (d) Full days present in country on bus	
Pai	t IV All Taxpayers	
earr line	r 2008 tax year for services you performed in a foreign country. If any of the foreign earned income led in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. D 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in structively received the income.  If you are a cash basis taxpayer, report on Form 1040 all income you received in 2008, no m the service.  2008 Foreign Earned Income	o not include income from effect when you actually or atter when you performed
		(in U.S. dollars)
	Total wages, salaries, bonuses, commissions, etc.  Allowable share of income for personal services performed (see instructions):  In a business (including farming) or profession	20a 20b
21 a	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):  Home (lodging)	21a
	Meals	21b 21c
d	Other property or facilities. List type and amount. ►	21d
b c d e	Allowances, reimbursements, or expenses paid on your behalf for services you performed:  Cost of living and overseas differential	
g 23	Add lines 22a through 22f	22g 23
24	Add lines 19 through 21d, line 22g, and line 23	24
25 26	Total amount of meals and lodging included on line 24 that is excludable (see instructions)  Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2008 foreign earned income.	25 26 Form 2555 (2008)

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27 Enter the amount from line 26 Are you claiming the housing exclusion or housing deduction?  □ Yes. Complete Part VI.  □ No. Go to Part VII.  □ No. Go to Par	Form	2555 (2008	3)			Page 3
Are you claiming the housing exclusion or housing deduction?    Yes, Compiler Part VI   No. 6 of to Part VI.	Pai	't V	All Taxpayers			
28	27	Are you	claiming the housing exclusion or housing deduction?  Complete Part VI.	27		
Enter location where housing expenses incurred (see instructions)  Enter the smaller of line 28 or line 29b  Shart smaller of line 28 or line 29b  Number of days in your qualifying period that fall within your 2008 tax year (see instructions)  Number of days in your qualifying period that fall within your 2008 tax year (see instructions)  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.  Enter employer-provided amounts (see instructions)  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"  Shouter more than "1,000"  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  Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Part VIII and VIII before Part IX.  Part VIII  Taxpayers Claiming the Foreign Earned Income Exclusion  Totherwise, divide line 38 by the number of days in your qualifying period that fall within your 2008 tax year (see the instructions for line 31).  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).  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).  Multiply line 37 by line 39  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).  Multiply line 37 by line 39  Subtract line 36 from line 27.  Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both  Taxpayers Claiming your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation.  Add lines 36 and 60) line 27 is more than line 43.  Enter the smaller of line 46 or line 47  Note: If line 47 is mor	Par	t VI	Taxpayers Claiming the Housing Exclusion and/or Deduction			
year (see instructions)  22 Multiply \$38.30 by the number of days on line 31. If 366 is entered on line 31, enter \$14,016.00 here  33 Subtract line 32 from line 30. If the result is zero on less, do not complete the rest of this part or any of Part IX.  34 Enter employer-provided amounts (see instructions).  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"  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.  27 Part VIII Taxpayers Claiming the Foreign Earned Income Exclusion  37 Maximum foreign earned income exclusion  38 • If you completed Part VI, enter the number form 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).  • 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).  40 Multiply line 37 by line 39.  41 Subtract line 36 from line 27.  42 Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII  42  43 Add lines 36 and 42  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  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.  46 Subtract line 36 from line 33.  47 Subtract line 36 from line 39.  48 Line Foreign earned income exclusion and attach computation  49 Line 71 Earne Part IX  50 Enter the result here and in parentheses on Form 1040, line 21. Next to the a	29a b 30	Enter loc Enter lin Enter th	cation where housing expenses incurred (see instructions)  mit on housing expenses (see instructions)  mit on housing expenses (see instructions)  mit on housing expenses (see instructions)	29b		
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"  Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VIII  Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VIII  National Part IX. If you choose to claim the foreign earned income exclusion.  Taxpayers Claiming the Foreign Earned Income Exclusion  Maximum foreign earned income exclusion  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).  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).  Multiply line 37 by line 39.  Subtract line 36 from line 27.  Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both  Add lines 36 and 42  Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation  Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21.  Note: If line 47 is more than line 43 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.  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  To the first the smouth on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line  To the first the first page 4.		year (se Multiply Subtrac	te instructions)			
amount on line 34. Also, complete Part VIII  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  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 yeer (see the instructions for line 31).  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 (vounded to at least three places).  40  Multiply line 37 by line 39  • If I suppayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both  41  Add lines 36 and 42  42  Part VIII  Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both  43  Add lines 36 and 42  44  45  46  47  48  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 42.  47  48  Subtract line 36 from line 33  Subtract line 48 from line 27  48  Subtract line 48 from line 49. Otherwise, go to line 47  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. 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  Form 2555 (2)		Enter en Divide I not ente	mployer-provided amounts (see instructions)	35	× .	
Maximum foreign earned income exclusion  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).  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).  Multiply line 37 by line 39  If subtract line 36 from line 27  Add lines 36 and 42  Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation  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 23.  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.  Subtract line 36 from line 33  Subtract line 36 from line 27  At Subtract line 43 from line 27  Subtract line 43 from line 27  Subtract line 43 from line 27  Subtract line 43 from line 27  Subtract line 43 from line 27  Subtract line 43 from line 27  Hote: 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.  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  Form 2555 (2	36	amount	on line 34. Also, complete Part VIII	36		
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All others, enter the number of days in your qualifying period that fall within your 2008 tax year (see the instructions for line 31).  9 • If line 38 and the number of days in your 2008 tax year (usually 366) are the same, enter "1.000." o 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).  40 Multiply line 37 by line 39 .  41 Subtract line 36 from line 27 .  41 Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both  43 Add lines 36 and 42 .  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 .  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 part only if (a) line 3 is more than line 36 and (b) line 27 is more than line 43.  46 Subtract line 43 from line 3 .  47 Subtract line 43 from line 46 or line 47  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.  48 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 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 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	37	Maximu	ım foreign earned income exclusion	37	\$87,600	00
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36 and (b) line 27 is more than line 43.  Subtract line 36 from line 33		Next to to arrive	the amount enter "Form 2555." On Form 1040, subtract this amount from your income at total income on Form 1040, line 22			
Subtract line 43 from line 27	Pai	't IX		e 33	is more than	line
Housing deduction carryover from 2007 (from worksheet on page 4 of the instructions)	17	Subtract Enter the Note: In because	et line 43 from line 27	47		
		Housing Housin line 36.	g deduction carryover from 2007 (from worksheet on page 4 of the instructions) g deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments			
			Printed on recycled paper		Form <b>255</b>	5 (2008

# Form **2555-EZ**

Department of the Treasury

Internal Revenue Service Name shown on Form 1040

# Foreign Earned Income Exclusion

► See separate instructions. ► Attach to Form 1040. OMB No. 1545-0074

Attachment Sequence No. **34A** 

Your social security number

This Form If You:

Part I

- Are a U.S. citizen or a resident alien.
- You May Use 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.

# Tests To See If You Can Take the Foreign Earned Income Exclusion

1	Bona Fide Residence Test						
	<ul><li>(see page 2 of the instruction</li><li>If you answered "Yes," you</li><li>If you answered "No," you</li></ul>	nt of a foreign country or countries for a period ns)?		Presence Test.			
2	Physical Presence Test	11 10110					
	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?}						
		u meet this test. Fill in line 2b and then go to line do not meet this test. You cannot take the above.		meet the			
b	The physical presence test is	s based on the 12-month period from ▶	throug	h ▶			
3	residence or physical presen • If you answered "Yes," you	ax home in a foreign country or countries through ce, whichever applies?	w and then go to pag	🗌 Yes 🗌 No			
Pa	t II General Info	rmation					
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):					
а				🗆			
b	A foreign business			📃			
	Other (specify)						
		55-EZ after 1981, enter the last year you filed th					
	•	or 2555-EZ after 1981, check here ► ☐ ar	•				
		oreign earned income exclusion?					
	-	the tax year for which the revocation was effect 2008 and date(s) established. ►					
	Of what country are you a ci			0555 <b>53</b>			
⊢or F	aperwork Reduction Act Notice	e, see page 3 of separate instructions.	Cat. No. 13272W	Form <b>2555-EZ</b> (2008)			

Form 2555-EZ (2008) Page 2 Days Present in the United States—Complete this part if you were in the Part III United States or its possessions during 2008. (c) Number of days (d) Income earned in U.S. (a) Date arrived in U.S. (b) Date left U.S. in U.S. on business on business (attach computation) Part IV Figure Your Foreign Earned Income Exclusion 13 \$87,600 00 Maximum foreign earned income exclusion . Enter the number of days in your qualifying period that fall within 2008 Did you enter 366 on line 14? ☐ **Yes.** Enter "1.000." 15 ■ No. Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places). 16 16 Multiply line 13 by line 15 . . . . Enter, in U.S. dollars, the total foreign earned income you earned and received in 2008 (see 17 instructions). Be sure to include this amount on Form 1040, line 7 . . . . . . . . . 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 Form **2555-EZ** (2008) Printed on recycled paper

Department of the Treasury Internal Revenue Service

# **Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Attachment

Sequence No. **62** Name(s) shown on return Your social security number See the Distance Test and Time Test in the instructions to find out if you can deduct your moving Before you begin: expenses. See Members of the Armed Forces on the back, if applicable. 1 Transportation and storage of household goods and personal effects (see instructions) 2 Travel (including lodging) from your old home to your new home (see instructions). Do not include 2 the cost of meals 3 3 Add lines 1 and 2 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 4 box 12 of your Form W-2 with code P 5 Is line 3 more than line 4? ☐ 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. 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

# 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.

ח	istance	Test	W	nrl	csł	1eet
_	ISLAIICE	ICOL		vii	131	ICCI



Distance Test Worksheet	Keep a Copy for Your Records	
1. Number of miles from your old home to your new workplace	<b>1.</b> miles	-
2. Number of miles from your old home to your old workplace	<b>2.</b> miles	-
3. Subtract line 2 from line 1. If zero or less, enter -0	<b>3.</b> miles	<u>.</u>
Is line 3 at least 50 miles?		
<ul> <li>☐ Yes. You meet this test.</li> <li>☐ No. You do not meet this test. You cannot deduct your moving expenses. Do</li> </ul>	not complete Form 3903.	
For Paperwork Reduction Act Notice, see back of form. Cat. No. 124	90K Form <b>3903</b> (2	008)

# Form **4137**

Department of the Treasury Internal Revenue Service (9

# 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.

OMB No. 1545-0074

20**08** 

Nan	e of person who received tips. If married, complete a	Soc	cial security number	er		
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			
Α					10	
В			100			
С			016			
D			3,			
E						
2	Total cash and charge tips you <b>received</b> ir from line 1, column (c)	n 2008. Add the amounts	2			
3	Total cash and charge tips you <b>reported</b> to 1, column (d)	your employer(s) in 2008.		3		
4	Subtract line 3 from line 2. This amount is line 7, Form 1040NR, line 8, or Form 1040		in the total on Form 1040,	4		
5	Cash and charge tips you received but di- less than \$20 in a calendar month (see ins	. , , .	over because the total was	5		
6	Unreported tips subject to Medicare tax. S	Subtract line 5 from line 4		6		
7	Maximum amount of wages (including tips) tax	,	7 102,000 00			
8	Total social security wages and social secuand 7 shown on your Form(s) W-2) or racompensation	, . ·	8			
9	Subtract line 8 from line 7. If line 8 is more line 12	e than line 7, enter -0- her	e and on line 10 and go to	9		
	Unreported tips subject to social security to tips as a federal, state, or local governmen			10		
	Multiply line 10 by .062 (social security tax	-		11		
	Multiply line 6 by .0145 (Medicare tax rate) Add lines 11 and 12. Enter the result here 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)

Form 4137 (2008) Page 2

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

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

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
- Tips you received that you were not required to report to your employer because they totaled less than \$20 during the
- 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 vour income tax return.

Printed on recycled paper

# Form **8606**

Department of the Treasury

Internal Revenue Service (99)

**Nondeductible IRAs** 

► See separate instructions.

► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2008
Attachment
Sequence No. 48

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.

self and Not	7	City, town or post office, state, and 2	ZIP :	CC
Tax Return				

Part I	Nondeductible Contributions to	Traditional IRAs a	and Distribution	s From	Traditional, S	SEP, and SIMPLE IRAS
	Complete this part only if one or m	nore of the following	apply.			

• You made nondeductible contributions to a traditional IRA for 2008.

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

- 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	3	
_	2008 from January 1, 2009, through April 15, 2009 (see page 5 of the	'   -
2	Enter your total basis in traditional IRAs (see page 5 of the instructions Add lines 1 and 2	3
3	Add lines 1 and 2	
	In 2008, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?  No Enter the a line 14. Do of Part I.  Go to line	o not complete the rest
4	Enter those contributions included on line 1 that were made from Ja April 15, 2009	anuary 1, 2009, through
5	Subtract line 4 from line 3	5
6	Enter the value of <b>all</b> 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. <b>Do not</b> 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. <b>Do not</b> include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8
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 distributed by the state of the	
14 15	Cubit del line le lient line e. This is your total basis in additional lines let 2000 and called your	
15	Form 1040A, line 11b; or Form 1040NR, line 16b	, , , , , , , , , , , , , , , , , , ,
	<b>Note:</b> You may be subject to an additional 10% tax on the amount on age 59½ at the time of the distribution (see page 6 of the instructions)	line 15 if you were under

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 63966F

Form **8606** (2008)

any portion you recharacterized).  Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived your spouse at any time in 2008, you cannot convert any amount from traditional. SEP, or SIMPLE IRAs to Roth I for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instruction).  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. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2008 or 2009 (see page 6 of the instructions)  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)  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)  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)  If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the IRAs in 2008 including any qualified first-time homebuyer, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see 6 of the instructions).  If you converted from line 19. If zero or less, enter -0- and skip lines 22 through 25  If you converted 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)  If you converted from line 24 from line 23. If zero or less, enter -0 Also include this amount on form 1040, line 15b; Form 1040A, line 17 or Form 1040NR, line 16b  If you have a face in the page of the linstructions or less, enter -0 Also include this amo	Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2008 (excluding		Part II
any portion you recharacterized).  Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived your spouse at any time in 2008, you cannot convert any amount from traditional. SEP, or SIMPLE IRAs to Roth I for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instruction).  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)  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)  Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 18b; Form 1040A, line 11b; or Form 1040NR, line 16b  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 include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see 6 of the instructions).  Better your total nonqualified distributions from Roth IRAs in 2008 including any qualified first-time homebuyer distributions (see page 6 of the instructions).  Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000  20 Qualified first-time homebuyer expenses (see page 7 of the instructions).  21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25  22 Enter your basis in Roth IRA contributions (see page 7 of the instructions)  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)  24 Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and r			
your spouse at any time in 2008, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth if or 2008. 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 Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2008 or 2009 (see page 6 of the instructions)  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)  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 include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see p 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).  20 Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000  21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25  22 Enter your basis in Roth IRA contributions (see page 7 of the instructions)  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)  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)  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, l		any portion y	а
converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008, <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2008 or 2009 (see page 6 of the instructions).  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).  IT axable 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.  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 include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see 6 of the instructions).  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 include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see 6 of the instructions).  Part III Distributions (see page 6 of the instructions).  In Enter your total nonqualified distributions from Roth IRAs in 2008 including any qualified first-time homebuyer distributions (see page 7 of the instructions).  Do not enter more than \$10,000  20 Qualified first-time homebuyer expenses (see page 7 of the instructions).  Do not enter more than \$10,000  21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	<b>Caution:</b> If your modified adjusted gross income is over \$100,000 <b>or</b> you are married filing separately and you lived wing your spouse at any time in 2008, you <b>cannot</b> convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRA for 2008. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).	your spouse	У
on line 16 (see page 6 of the instructions)	verted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2008. <b>Do not</b> include amounts later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2008 or 2009 (see page 6	converted from tractyou later recharacter	convert you late
Inter 15b; Form 1040A, line 11b; or Form 1040NR, line 16b		•	-
Complete this part only if you took a distribution from a Roth IRA in 2008. For this purpose, a distribution does include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see p 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).  20 Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000  21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25  22 Enter your basis in Roth IRA contributions (see page 7 of the instructions)  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)  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)  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 Filling This Form  26 Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best knowledge and belief, it is true, correct, and complete.			
homebuyer distributions (see page 6 of the instructions).  20 Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	Complete this part only if you took a distribution from a Roth IRA in 2008. For this purpose, a distribution does n include a rollover, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page	Complete thi	C ir
\$10,000  21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25		,	,
22 Enter your basis in Roth IRA contributions (see page 7 of the instructions)			
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)  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)  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  26 Sign Here Only If You Are Filing This Form  28 Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of knowledge and belief, it is true, correct, and complete.	tract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	Subtract line 20 fro	21 Subtrac
you may be subject to an additional tax (see page 7 of the instructions)	er your basis in Roth IRA contributions (see page 7 of the instructions)	Enter your basis in	22 Enter y
retirement plans to a Roth IRA (see page 7 of the instructions)	· · · · · · · · · · · · · · · · · · ·		
on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b		•	•
Are Filing This Form knowledge and belief, it is true, correct, and complete.	Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b		
by Itself and Not With	g This Form and Not With	Filing This Form self and Not With	Are Filing The
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	Form <b>8606</b> (200	address, and	

#### **Additional Child Tax Credit**

1040 1040A 1040NF

OMB No. 1545-0074

Sequence No. 47

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 **All Filers** Part I 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 2 Enter the amount from Form 1040, line 51, Form 1040A, line 32, or Form 1040NR, line 46 3 3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit ... 4a Enter your total earned income (see instructions on back) . Nontaxable combat pay (see instructions on back) . . . . . . . . . . . . . . Is the amount on line 4a more than \$12,050? No. Leave line 5 blank and enter -0- on line 6. Yes. Subtract \$12,050 from the amount on line 4a. Enter the result Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? 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. 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. Part II Certain Filers Who Have Three or More Qualifying Children 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 7 **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code 8 "UT" and entered on the dotted line next to line 62. 1040A filers: **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. 1040 filers: 10 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 10 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. 11 Subtract line 10 from line 9. If zero or less, enter -0-Enter the **larger** of line 6 or line 11 . . . . . Next, enter the smaller of line 3 or line 12 on line 13. **Additional Child Tax Credit** Part III 13 This is your additional child tax credit Enter this amount on Form 1040, line 67, Form 1040A, line 41, or Form 1040NR, line 61. For Paperwork Reduction Act Notice, see back of form. Form **8812** (2008)

Department of the Treasury Internal Revenue Service

#### **Information To Claim Earned Income Credit After Disallowance**

► Attach to your tax return. ► See instructions on back. OMB No. 1545-0074

Attachment Sequence No. **43A** 

Name	(s) shown on return		Your social security number
Bef	filing this form to qualifying child.	urn instructions or <b>Pub. 596,</b> Earned Income Credit (EIC), foo make sure you can take the earned income credit (EIC) <b>an</b>	d to find out who is a
	Do not file this twas reduced or	alifying child, complete <b>Schedule EIC</b> before you fill in this form if you are taking the EIC without a qualifying child <b>and</b> disallowed in the earlier year was because it was determine yas not your qualifying child.	the only reason your EIC
Par	t I All Filers		
1	Enter the year for which you are filir	g this form (for example, 2005)	. ▶ □□□□
2	reported your earned income or inve	uced or disallowed in the earlier year was because you incestment income, check "Yes." Otherwise, check "No"	. 🕨 🗌 Yes 🔲 No
•	the EIC. If you checked "No," contin		·
3	year shown on line 1?	pintly) be claimed as a qualifying child of another person for	
Par	t II Filers Without a Qualifyin	·	
	Caution. If you entered less than 18	e year shown on line 1 that you lived in the United States . <b>33</b> (184 if the year on line 1 is 2004), <b>stop.</b> You cannot take	the EIC. See the instructions.
5	lived in the United States	te <b>number of days</b> during the year shown on line 1 that your  1	. ▶ □□□
Par	t III Filers With a Qualifying	· · · · · · · · · · · · · · · · · · ·	
		children you listed as Child 1 and Child 2 on Schedule EIC for the	e year shown on line 1 above.
	Enter the number of days each child Child 1   Child 2	d lived with you in the United States during the year shown	on line 1 above:
		33 for either child (184 if the year on line 1 is 2004), you can r a child who was born or died during the year shown on lin	
7	If your child was born or died durin Otherwise, skip this line.	g the year shown on line 1, enter the month and day the c	hild was born and/or died.
а	Child 1 ► (1) Month and day of birth	(MM/DD) ► [ (2) Month and day of death	(MM/DD) ►       /
	Child 2 ► (1) Month and day of birth		,
8		e child lived together during the year shown on line 1. If you litted a list of the addresses where you lived.	lived with the child at more
9		ttach a list of the addresses where you lived:	
a	•	IP code	
b		nild 1, check this box. ▶ ☐ Otherwise, enter below:	
	• • • •	IP code	
9	child 1 or child 2 for more than half	pouse, if filing jointly, and your dependents under age 19) li the year shown on line 1?	. ▶ ☐ Yes ☐ No
		and relationship to the child below. If more than one other alf the year, attach a list of each person's name and relation	iship to
а	Other person living with child 1:	Name	
ı.	Other mane on living would abilit o	Relationship to child 1	
b	Other person living with child 2:	If same as shown for child 1, check this box. ▶ ☐ Othen	
		Relationship to child 2	
	Caution. The IRS may ask you to n	rovide additional information to verify your eligibility to claim	
For F	Paperwork Reduction Act Notice, see b		Form <b>8862</b> (Rev. 12-2005)
	•		, ,

## Form **8863**

Department of the Treasury Internal Revenue Service (99)

## 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.

OMB No. 1545-0074

2008

Attachment Sequence No. **50** 

Name(s) shown on return Your social security number Caution: • You cannot take the Hope credit and the lifetime learning credit for the same student in the same year. Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student. (a) Student's name (c) Qualified (b) Student's (d) Enter the (as shown on page 1 expenses (see social security smaller of the (e) Add (f) Enter one-half instructions). Do of your tax return) number (as amount in column (c) and of the amount in not enter more First name shown on page 1 column (c) or column (d) column (e) than \$2,400 for Last name of your tax return) \$1,200 each student. -----Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning 2 Lifetime Learning Credit (a) Student's name (as shown on page 1 of your tax return) (b) Student's social security (c) Qualified 3 number (as shown on page expenses (see First name Last name 1 of your tax return) instructions) Add the amounts on line 3, column (c), and enter the total . . . . . 4 Enter the **smaller** of line 4 or \$10,000 5 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 . . . . . . . . . . . 8 Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, 8 9 Enter the amount from Form 1040, line 38,\* or Form 1040A, line 22 Subtract line 9 from line 8. If zero or less, stop; you cannot take any 10 10 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, 11 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 12 13 13 Enter the amount from Form 1040, line 44, or Form 1040A, line 28 (minus any alternative minimum 14 tax included on Form 1040A, line 28) . . . . . . . . . . . . . . . 15 Enter the total, if any, of your credits from Form 1040, lines 47 and 48, or 15 1040 filers: Enter the amount from Form 6251, line 31 (see instructions) 16 1040A filers: Enter the amount, if any, from the Alternative Minimum Tax Worksheet, line 20 (see instructions) . . . . . . . . . . . . . . . . 17 17 Subtract line 17 from line 14. If zero or less, **stop**. You cannot take any education credits . ▶ 18 18 Education credits. Enter the smaller of line 13 or line 18 here and on Form 1040, line 49, or Form 19 19 1040A. line 31 \* 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. Form **8863** (2008) For Paperwork Reduction Act Notice, see page 3. Cat. No. 25379M

## Form **8879**

Department of the Treasury Internal Revenue Service

#### IRS *e-file* Signature Authorization

▶ Do not send to the IRS. This is not a tax return.

► Keep this form for your records. See instructions.

OMB No. 1545-0074

2008

Internal Revenue Service	3.	
Declaration Control Number (DCN)		
Taxpayer's name	Social security num	ber
Spouse's name	Spouse's social sec	curity number
Down L. Tou Datum Information Tou Voca Ending Decomber 04, 0000 (	M/h a la Dallava Oal	
Part I Tax Return Information—Tax Year Ending December 31, 2008 (		
1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, I		2
3 Federal income tax withheld (Form 1040, line 63; Form 1040A, line 38; Form 1040		
<ul> <li>4 Refund (Form 1040, line 75; Form 1040A, line 46; Form 1040EZ, line 13a; Form 1040-</li> <li>5 Amount you owe (Form 1040, line 77; Form 1040A, line 48; Form 1040EZ, line 14</li> </ul>		5
Part II Taxpayer Declaration and Signature Authorization (Be sure you		
Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax r		
the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (di indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a pto debit the entry to this account. I further understand that this authorization may apply to future Federal Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request the (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasur revoke a payment, I must contact the U.S. Treasur Financial Agent at 1-888-353-4537 no later than 2 b I also authorize the financial institutions involved in the processing of the electronic payment of taxes to r inquiries and resolve issues related to the payment. I further acknowledge that the personal identification r income tax return and, if applicable, my Electronic Funds Withdrawal Consent.  Taxpayer's PIN: check one box only  I authorize to enter or general as my signature on my tax year 2008 electronically filed income tax return.  I will enter my PIN as my signature on my tax year 2008 electronically filed income are entering your own PIN and your return is filed using the Practitioner PIN recombinations.	ayment of estimated tax, tax payments that I direr at the IRS send me a per yr Financial Agent to ten usiness days prior to the receive confidential infornamber (PIN) below is my generate my PIN En do me tax return. Chec	and the financial institution ct to be debited through the rsonal identification number minate the authorization. To a payment (settlement) date. mation necessary to answer a signature for my electronic ter five numbers, but not enter all zeros
below.	ate ►	
Spouse's PIN: check one box only		
	ganarata my DINI	
☐ I authorize to enter or ERO firm name	•	ter five numbers, but
as my signature on my tax year 2008 electronically filed income tax return.		not enter all zeros
I will enter my PIN as my signature on my tax year 2008 electronically filed inco are entering your own PIN and your return is filed using the Practitioner PIN r below.		
Spouse's signature ▶ Da	ate ►	
Practitioner PIN Method Returns Only—co	ontinue 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 er	nter all zeros
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2008 electronically above. I confirm that I am submitting this return in accordance with the requirements of the Practitione Authorized IRS e-file Providers of Individual Income Tax Returns.		
ERO's signature ▶ Date ▶	·	
ERO Must Retain This Form — See Instruction	ons	
Do Not Submit This Form to the IRS Unless Requeste		
· · · · · · · · · · · · · · · · · · ·	t. No. 32778X	Form <b>8879</b> (2008)

## orm **8880**

**Credit for Qualified Retirement Savings Contributions** 

► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See instructions on back.

OMB No. 1545-0074

2008
Attachment
Sequence No. 55

Department of the Treasury Internal Revenue Service 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
Traditional an contributions		ntributions for 2008. <b>D</b>	o not include rollover	1		
employee co	ntributions, an	) or other qualified emp nd 501(c)(18)(D) plan c	ontributions for 2008	2		
(see instruction Add lines 1 a			7716	3		
		ed <b>after</b> 2005 and b	estare the due date			
(including exmarried filing	tensions) of y jointly, include	vour 2008 tax return e <b>both</b> spouses' amou seption	(see instructions). If nts in <b>both</b> columns.			
Subtract line	4 from line 3.	If zero or less, enter	-0	5		
		smaller of line 5 or \$2		6		
	•	. If zero, <b>stop</b> ; you ca	·		7	
Form 1040NF	R, line 36 .	rm 1040, line 38*; For 		8	-	
	8 is—		nd your filing status	is—		
		Married	Head of	Single, Married filing		
Over—	But not	filing jointly	household	separately, or		
Ovei—	over—	٠, , ,	on line 9—	Qualifying widow(er)		
	¢16 000			<i>E</i>		
 ¢16,000	\$16,000	.5	.5	.5		
\$16,000	\$17,250	.5	.5	.2	9	Χ.
\$17,250	\$24,000	.5	.5	.1	9	
\$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		
		f line 9 is zero, <b>stop</b> ; y		credit.	10	
Multiply line	•				10	
		rm 1040, line 46; For		11		
1040 filers:	12 of the Line plus the amo	al of your credits from line e 11 Worksheet in Pub. 97 ounts, if any, from line 13 695, and line 7 of Form 8	2 (see instructions), of Form 8396, line	10		
1040A filers:		al of your credits from li	\	12		
1040NR filers	12 of the Line	al of your credits from li e 11 Worksheet in Pub. 97 bunts, if any, from line 13 5695, and line 7 of Form	2 (see instructions), of Form 8396, line			
Subtract line		11. If zero, <b>stop</b> ; you o		it	13	
Credit for qu	ualified retire	ment savings contril	<b>butions.</b> Enter the <b>sr</b>	naller of line 10 or line 40NR, line 47	14	
*See Pub. 590	for the amount	to enter if you are filing	Form 2555, 2555-F7 or	4563 or you are excluding i	ncome from Pu	uerto Rico
	.c. the amount	to sinoi ii you die iillig	2000, 2000 LZ, 01			
Paperwork Ro	eduction Act	Notice, see back of	form.	Cat. No. 33394D		Form <b>8880</b> (20

#### SCHEDULES A&B | (Form 1040)

#### **Schedule A—Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

nternal Revenue Ser Name(s) shown or			Schedules A&B (Form 1040)		Sequence No. 0	
				, ou		
Medical and	1	Caution. Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see page A-1)	5			
Dental	2	Enter amount from Form 1040, line 38 2				
Expenses	3	Multiply line 2 by 7.5% (.075)	3			
•	4	Subtract line 3 from line 1. If line 3 is more than line 1, el	nter -0	4		
axes You	5	State and local income taxes	5			
Paid	6	Real estate taxes (see page A-5)	6			
See	7	Personal property taxes	7			
page A-2.)	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8		9		
nterest	10	Home mortgage interest and points reported to you on Form 1098	10			
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid				
See page A-5.)		to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address				
			11			
<b>Note.</b> Personal	10	Points not reported to you on Form 1098. See page A-6				
nterest is	12	for special rules	12			
not deductible.	13	Qualified mortgage insurance premiums (See page A-7)	13			
acadolibic.	14	Investment interest. Attach Form 4952 if required. (See				
	15	page A-7.)	14	15		
Gifts to						
Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16			
f you made a	17	Other than by cash or check. If any gift of \$250 or more,	4-			
gift and got a penefit for it,	40	see page A-8. You <b>must</b> attach Form 8283 if over \$500	17			
see page A-8.	18 19	Carryover from prior year	18	10		
Casualty and	19	Add lines to through to		19		H
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A	A-9.) .   .   .   .   .   .	20		
lob Expenses and Certain		Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ				
Viscellaneous		if required. (See page A-9.) ▶	21			
Deductions	22	Tax preparation fees	22			
See	23	Other expenses—investment, safe deposit box, etc. List				
page A-9.)		type and amount ▶	23			
	24	Add lines 01 through 02	24			
	24	Add lines 21 through 23	<u></u>			
	25 26	Enter amount from Form 1040, line 38 25 Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 2		27		
Other	28		14, Cittoi 0			T
Miscellaneous Deductions		Other—from list on page A-10. List type and amount		00		
		L. F 4040 I' 00		28		$\vdash$
Total	29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if ma	0 1 7/			
Itemized Deductions		No. Your deduction is not limited. Add the amounts in t	4040 12 40	20		
Jeuuctions		for lines 4 through 28. Also, enter this amount on F  Yes. Your deduction may be limited. See page A-10 for the	1 - 1	29		
	30	If you elect to itemize deductions even though they are less than your standar	, _			
	55	in you older to itemize deductions even indugit they are less than your standar	a academon, check liele			

Schedules A&B (For	m 104	0) 2008	ОМВ	No. 1545-0074	Page 2
Name(s) shown on F	orm 1	040. Do not enter name and social security number if shown on other side.	Yo	our social secur	ity number
		Schedule B—Interest and Ordinary Dividends		Attach Seque	ment nce No. <b>08</b>
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		Amo	
(See page B-1 and the instructions for Form 1040, line 8a.)			1		
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.	3	Add the amounts on line 1	3		
		Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ te. If line 4 is over \$1,500, you must complete Part III.	4	Amo	 unt
Part II Ordinary Dividends (See page B-1 and the	5	List name of payer ▶			
instructions for Form 1040, line 9a.)					
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.			5		
	6 No	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .   te. If line 6 is over \$1,500, you must complete Part III.	6		
Part III	You	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide eign account; or (c) received a distribution from, or were a grantor of, or a transferor to,			Yes No
Foreign Accounts and Trusts		At any time during 2008, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fir See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.  If "Yes," enter the name of the foreign country   During 2008, did you receive a distribution from, or were you the grantor of, or	nancia	al account?	
page B-2.)		foreign trust? If "Yes," you may have to file Form 3520. See page B-2			10.00
For Paperwork F	Reduc	ction Act Notice, see Form 1040 instructions.  Printed on recycled paper	Sched	lule B (Form	1040) 2008

#### SCHEDULE C-EZ (Form 1040)

#### **Net Profit From Business**

(Sole Proprietorship)

2008

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040, 1040NR, or 1041. ► See instructions on back.

Attachment Sequence No. **09A** 

OMB No. 1545-0074

Name of proprietor

Social security number (SSN)

Par	t I General I	nformation		5					
Sche Inste Sche	May Use edule C-EZ ead of edule C	<ul> <li>Had business expenses of \$5,000 less.</li> <li>Use the cash method of accounti</li> <li>Did not have an inventory at any time during the year.</li> <li>Did not have a net loss from your business.</li> <li>Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.</li> </ul>	and You:	this busin for Schee C-4 to fin  Do not de business  Do not ha	equire tion a ness. dule ( nd out educt use ( ave p activity	ed to file I and Amort See the in C, line 13, t if you m expense of your ho	Form 456 ization, for struction on page ust file. s for ome.	<b>52,</b> or ns	
<b>A</b>	Principal business or	r profession, including product or servi	ice		В	Enter code 1	rom pages	C-8, 9	, & 10
С	Business name. If no	o separate business name, leave blank	<u> </u>		D	Employer I	D number	(EIN)	, if any
_	Duninger address P	and reduced a contract of the	at wantined if agrees are	. 1 . 6 . 10		<u>                                     </u>			
E	Business address (in	ncluding suite or room no.). Address no	ot required it same as on page	e 1 of your tax r	eturn	ı <b>.</b>			
	City, town or post of	ffice, state, and ZIP code							
Par	t II Figure Vo	our Net Profit							
									_
1	the box if:	aution. See the instructions for Sch	hedule C, line 1, on page C-	3 and check					
	This income was form was checked	s reported to you on Form W-2 and	d the "Statutory employee"	box on that					
		oer of a qualified joint venture repo	orting only rental real estate	income not	_				
	subject to self-em	ployment tax		<b>≻</b> l		1			+
2	Total expenses (s	see instructions on page 2). If more	e than \$5,000, you <b>must</b> us	se Schedule (		2			<u> </u>
3	Net profit. Subtra	act line 2 from line 1. If less than	zero, vou <b>must</b> use Sched	ule C. Enter	on				
	both Form 1040, li	ine 12, and Schedule SE, line 2, or	r on Form 1040NR, line 13.	(If you check	ed				
	trusts, enter on Fo	do not report the amount from li	ine 3 on Schedule SE, line	2.) Estates a	na	3			
Par	t III Information	on on Your Vehicle. Complete t	this part <b>only</b> if you are c	laiming car o	or tru	ıck expe	enses o	n lin	e 2.
					,				
4	When did you place	ce your vehicle in service for busin	ness purposes? (month, day	y, year) ►	/	/			
5	Of the total number	er of miles you drove your vehicle	during 2008, enter the nun	nber of miles	you ı	used you	ır vehicle	e for	:
а	Business	<b>b</b> Commuting (see i	instructions)	<b>c</b> Othe	er				
6	Was your vehicle a	available for personal use during o	off-duty hours?				☐ Yes		☐ No
7	Do you (or your sp	oouse) have another vehicle availal	ble for personal use?				☐ Yes		☐ No
8a	Do you have evide	ence to support your deduction?					☐ Yes		No
b	If "Yes," is the evid	dence written?					☐ Yes		□ No
For F	Paperwork Reduction	n Act Notice, see page 2.	Cat. No. 14374D		Sche	edule C-E	Z (Form	1040	) 2008

Schedule C-EZ (Form 1040) 2008 Page **2** 

#### 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	th	ne I	IRS	<b>.</b>			, 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)					
а	Deductible business meals and entertainment (see page C-6)	а				
b		b				
С		С				
d		d				
e		е				
•		f				
T		•				
g	Total. Add lines a through f. Enter here and on line 2	g				

Schedule C-EZ (Form 1040) 2008



Printed on recycled paper

#### SCHEDULE D (Form 1040)

#### **Capital Gains and Losses**

OMB No. 1545-0074 2008 Attachment

Sequence No. 12

Department of the Treasury Internal Revenue Service

► 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. Name(s) shown on return Your social security number Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (e) Cost or other basis (see page D-7 of the instructions) (b) Date (d) Sales price (c) Date sold (f) Gain or (loss) (a) Description of property (see page D-7 of the instructions) acquired (Mo., day, yr.) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) Subtract (e) from (d) 1 Enter your short-term totals, if any, from Schedule D-1, Total short-term sales price amounts. Add lines 1 and 2 in 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss 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 (e) Cost or other basis (b) Date (d) Sales price

#### (a) Description of property (Example: 100 sh. XYZ Co.) (c) Date sold (f) Gain or (loss) (see page D-7 of the instructions) acquired (Mo., day, yr.) (see page D-7 of the instructions) (Mo., day, yr.) Subtract (e) from (d) 8 Enter your long-term totals, if any, from Schedule D-1, Total long-term sales price amounts. Add lines 8 and 9 in 10 10 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or 11 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from 12 13 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss 14 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	Form 1040) 2008  Summary			Page
6 Com	bine lines 7 and 15 and enter the result.	16		
• A	e 16 is: gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then		2	
• A	to line 17 below.  loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		0	
	ero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, e 14. Then go to line 22.			
_ \ \	ines 15 and 16 <b>both</b> gains? <b>Yes.</b> Go to line 18. <b>Io.</b> Skip lines 18 through 21, and go to line 22.			
	r the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the uctions	18		
	r the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on D-9 of the instructions	19		
Are	ines 18 and 19 <b>both</b> zero or blank?			
t	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.			
5	<b>lo.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 2 below.			
If lin of:	e 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller			
	le loss on line 16 or	21	(	
Note	. When figuring which amount is smaller, treat both amounts as positive numbers.			
□ <b>\</b>	ou 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).			
	lo. Complete the rest of Form 1040 or Form 1040NR.			
		Sched	ule D (Form	1040) 200
	Printed on recycled paper			

#### SCHEDULE E (Form 1040)

#### **Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

208
Attachment
Sequence No. 13

Department of the Treasury Internal Revenue Service (99 Name(s) shown on return

Your social security number

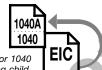
										<u> </u>	<u> </u>	
Pa	Income or Loss From Renta Schedule C or C-EZ (see page											
1	List the type and location of each re						ach rental real es					No
Α	71					listed use it	on line 1, did yo during the tax ye	u or yo	our far perso	nily onal	A	
В						• 14	oses for more that days <b>or</b>			01.		
			746	7			% of the total da rental value?	ays rei	nted a	at <u>E</u>	3	-
		1				(See	page E-3)			(		
Inc	ome:		A		Pro	perties B	С		(Ad	<b>To</b> d column	t <b>als</b> s A, B, a	and C.)
3	Rents received	3							3			
4	Royalties received	4							4			
Ext	Denses:											
5	Advertising	5										
6	Auto and travel (see page E-4) .	6										
7	Cleaning and maintenance	7										
8	Commissions	8										
9	Insurance	9										
10	Legal and other professional fees	10										
11	Management fees	11										
12	Mortgage interest paid to banks,											
	etc. (see page E-4)	12							12			
13	Other interest	13										
14	Repairs	14										
15	Supplies	15										
16	Taxes	16										
17	Utilities	17										
18	Other (list) ►											
		18										
		40						$\vdash$	40			
19	Add lines 5 through 18	19							19			<u> </u>
20	Depreciation expense or depletion (see page E-5)	20							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 <b>Form 6198</b>	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 show	vn or	n line 22. <b>Do n</b> e	<b>ot</b> inc	lude any	losses .		.	24	1		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
25	Losses. Add royalty losses from line 22								25	(		<del>                                       </del>
26	Total rental real estate and royalty in											
	If Parts II, III, IV, and line 40 on page							,	00			
_	line 17, or Form 1040NR, line 18. Othe								26			
For	Paperwork Reduction Act Notice, see p	oage	E-7 of the instru	uction	s.	Cat. No. 113	344L	Scl	hedul	e E (For	m 1040	0) 2008

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#### SCHEDULE EIC (Form 1040A or 1040)

#### **Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

2008

Attachment Sequence No. 43 Your social security number

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

\_\_\_\_

- **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.

Id's name a have more than two qualifying children, you have to list two to get the maximum credit.  Id's SSN Thild must have an SSN as defined on page 41 to Form 1040A instructions or page 47 of the 1040 instructions unless the child was born and in 2008. If your child was born and died in 2008 tid not have an SSN, enter "Died" on this line ttach a copy of the child's birth certificate.  Id's year of birth	Year  If born after 1 and 4b; go to	Last name	First name	Last name
child must have an SSN as defined on page 41 to Form 1040A instructions or page 47 of the 1040 instructions unless the child was born and in 2008. If your child was born and died in 2008 lid not have an SSN, enter "Died" on this line ttach a copy of the child's birth certificate.  It is a died in 2008 life of the child was born and died in 2008 lid not have an SSN, enter "Died" on this line ttach a copy of the child's birth certificate.	If born after 1			
•	If born after 1			
so shild was been before 1000	una 40, go io	989, skip lines 4a line 5.	Year If born after 1 and 4b; go to	989, skip lines 4a line 5.
the child under age 24 at the end of 2008 and a nt?	Yes.  Go to line 5.	No. Continue.	Yes.  Go to line 5.	No. Continue.
the child permanently and totally disabled during art of 2008?	Yes. Continue.	No. The child is not a qualifying child.	Yes.  Continue.	No.  The child is not a qualifying child.
d's relationship to you example, son, daughter, grandchild, , nephew, foster child, etc.)				
nber of months child lived with in the United States during 2008				
the child lived with you for more than half of 08 but less than 7 months, enter "7."				
the child was born or died in 2008 and your me was the child's home for the entire time he she was alive during 2008, enter "12."	Do not enter m	months ore than 12 months.	Do not enter mo	months ore than 12 months.
You may also be able to take the addition				
	the child lived with you for more than half of 18 but less than 7 months, enter "7." the child was born or died in 2008 and your me was the child's home for the entire time he she was alive during 2008, enter "12."  You may also be able to take the addition	the child lived with you for more than half of 18 but less than 7 months, enter "7."  the child was born or died in 2008 and your me was the child's home for the entire time he she was alive during 2008, enter "12."  You may also be able to take the additional child tax credit if (b) is a U.S. citizen or resident alien. For more details, see th Form 1040.	the child lived with you for more than half of 18 but less than 7 months, enter "7."  the child was born or died in 2008 and your me was the child's home for the entire time he she was alive during 2008, enter "12."  To months  Do not enter more than 12 months.  You may also be able to take the additional child tax credit if your child (a) was und (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 4	the child lived with you for more than half of 38 but less than 7 months, enter "7."  the child was born or died in 2008 and your me was the child's home for the entire time he she was alive during 2008, enter "12."  To not enter more than 12 months.  Do not enter more than 12 months.  Do not enter more than 12 months.  You may also be able to take the additional child tax credit if your child (a) was under age 17 at the enter more than 12 months.  You may also be able to take the additional child tax credit if your child (a) was under age 17 at the enter more than 12 months.  Form 1040.

#### **SCHEDULE SE** (Form 1040)

#### **Self-Employment Tax**

OMB No. 1545-0074 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:

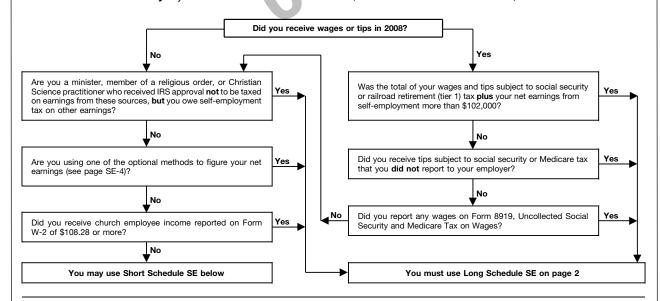
- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order 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 <b>Form 1040, line 57</b>	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		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2008

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 and go to line an income from sevices 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 Bart 1.  I Net farm profit or (loss) from Schedule F. If norm 1065, box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4).  Net profit or (loss) from Schedule F. If norm 1065, box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4).  Normal of the self-employment to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4).  Combine lines 1 and 2.  4a if line 3 is more than zero, multiply line 3 by 98,85% (9235), Otherwise, enter amount from line 3 bit if you elect one or both of the optional methods, enter the total of lines 15 and 17 here.  Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you land church employee income, enter -0 and continue.  A deal of the self-employment tax is the self-employment tax is subject to social security tax or the 62-5% portion of the 7-56% railrose income, enter -0 and continue.  A deal of Add lines 8 and 4b. If less than \$100, enter -0 deal continue.  B a total social security wages and tips (total of boxes 3 and 7 on Formis)  W-2 and railroad retirement (fer 1) compensation. If \$100, 000 on more, skip lines 8b through 10, and go to line 11.  B a definition of one-half of self-employment tax. Multiply line 5 by 94% (5)E. Union Form 4137, line 10 and 4 doll lines 8 and 3 do less than 71.1 zero or less, enter -0 here and on line 10 and go to line 11.  B a definition of one-half of self-em	Schedule SE (Form 1040) 2008		Attachment Sequence No. 1	17	F	age 2
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 5400 or more of other net earnings from self-employment, check here and continue with Part I.  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).  Net profit or (loss) from Schedule F, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A, Note, Skip this line if you use the farm optional method (see page SE-3) for other income to report, Note, Skip this line if you use the nonfarm optional method (see page SE-3) for other income to report, Note, Skip this line if you use the nonfarm optional method (see page SE-3) for other income to report, Note, Skip this line if you use the nonfarm optional method (see page SE-3) for other income to report, Note, Skip this line if you use the nonfarm optional method (see page SE-3) for other income to report, Note, Skip this line if you use the nonfarm optional method (see page SE-3) for other income to report, Note, Skip this line if you use the nonfarm optional method (see page SE-3) for other income to report, Note, Skip this line if you use the nonfarm optional method (see page SE-4).  The state of the profit of the optional methods, enter -0- and continue.  **Description of the Optional methods, observable of the profit of the optional methods, observable of the optional methods, observable of the optional methods, observable of the optional method of the optional methods, observable of the optional method of the optional method optional method of the optional method optional method optional method optional method of	Name of person with self-employment income	e (as shown on Form 1040)				
Note. If your only income subject to self-employment tax is church employee income, skip lines it through 4b. Enter -0- on line do and go to line 5a. Income from services you performed as a minister or a miamber 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 mad \$400 or more of other net earnings from self-employment, check here and continue with Part I	Section B—Long Schedule SE					
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 grectitioner 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, fain farm partnerships, Schedule K-1 (From 1065), box 14, code A Note. Skip this line if you use the farm optional method (see page SE-4)  Net profit or (loss) from Schedule C, line 31; Schedule K-1 (From 1085), box 14, code A (other than farming); and Schedule K-1 (From 1065-B) box 9, code at J. Ministers and members of religious orders, see page SE-3 for types of indioner 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% (j.9235). Otherwise, enter amount from line 3 bif you elect one or both of the optional methods, enter the total of lines 15 and 17 here.  c 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.  b Multiply line 5 ab y 92.35% (j.9235). If less than \$100, enter -0-  6 Net earnings from self-employment. Add lines 4c and 5b  Maximum amount of combined wages and self-employment earnings subject to social security tax are the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2008.  8 Total social security wages and tips (total of boxes 3 and 7 on Form(9) W-2) and railroad retirement (tier 1) compensation. If \$102,000 or more, skip lines 8b through 10, and go to line 11.  b Unreported tips subject to social security tax (from Form 8919, line 10).  c Wages subject to social security tax (from Form 8919, line 10).  8 Self-employment tax. Add lines 10 and 11. Enter here and on F	Part I Self-Employment Tax					
naid \$400 or more of other net earnings from self-employment, check here and continue with Part I  Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1055), 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-LZ, line 3; Schedule X-1 (Form 1055), box 14, code A. Note. Skip this line if you use the farm optional method (See page SE-4)  2. Note profit or (loss) from Schedule C, line 31; Schedule X-1 (Form 1055), box 14, code A. Notes Skip this line if you use the nonfarm optional method (see page SE-3 for or 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  4. If line 31 is more than zero, multiply line 3 by 92.85% (j.9235). Otherwise, enter amount from line 3  b if you elect one or both of the optional methods, enter the total of lines 15 and 17 here  c Combine lines 4 and 4b. If lies sthan \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.  4c  2 3  3 44  4b  4b  4c  4c  4c  4c  4c  4c  4c	4c and go to line 5a. Income from service					
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 tother 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  b if you elect one or both of the optional methods, enter the total of lines 15 and 17 here.  c Combine lines 4 and 45. 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  b 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  7 102,000 00  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  b Unreported tips subject to social security tax (from Form 8919, line 10)  d 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  Multiply the smaller of line 6 or line 9 by 12.49% (.124)  10 Multiply the smaller of line 6 or line 9 by 12.49% (.124)  11 Multiply the smaller of line 6 or line 9 by 12.49% (.124)  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						
14, code A (other than farming); and Schedule K-1 (Form 1065-B), bx 9, code J1. Ministers and members of religious orders, see page SE-1 of types of income to report. or 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-3) for other income to report. Note. Skip this line if you use the nonfarm optional methods (see page SE-3) for other income to report. Note. Skip this line if you use the nonfarm optional methods (see page SE-1) for other than zero, multiply line 3 by 92.35% (9235). Otherwise, enter amount from line 3 days 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. ▶ 5 for definition of church employee income from Form W-2. See page SE-1 for definition of church employee income from Form W-2. See page SE-1 for definition of church employee income from Form W-2. See page SE-1 for definition of church employee income was 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 . ■ 6 b Unreported tips subject to social security tax (from Form 4137, line 10)				1		
4a If line 3 is more than zero, multiply line 3 by 92.35% (92.35). Otherwise, enter amount from line 3 b if you elect one or both of the optional methods, enter the total of lines 15 and 17 here. c 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.  b 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.  7 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.  b Unreported tips subject to social security tax (from Form 4137, line 10) c Wages subject to social security tax (from Form 8919, line 10).  8a  Bb  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 line 6 by 2.9% (.029) 11 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57 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 5% (.5). Enter the result here and on Form 1040, line 27 13 Defunction of cond-half of self-employment tax. Multiply line 12 by 5% (.5). Enter the result here and on Form 1040, line 27 13 Defunction for one-half of self-employment tax. Multiply line 12 by 5% (.5). Enter the result here and on Form 1040, line 27 13 Defunction for one-half of self-employment tax. Multiply line 12 by 5% (.5). Enter the result here and on Form 1040, line 27 15 Defunction for one-half of self-employment tax. Multiply line 12 by 5% (.5). Enter the result here and on Form 1	14, code A (other than farming); and members of religious orders, see pag SE-3 for other income to report. Note	Schedule K-1 (Form 1065-B), ge SE-1 for types of income t e. Skip this line if you use the	box 9, code J1. Ministers and o report on this line. See page	-		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here c 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  b 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  7 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  b Unreported tips subject to social security tax (from Form 819, line 10) d 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 line 6 by 2.9% (0.29) 11 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57  12 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27  13 Part II Optional Method. You may use this method only if (a) your goss farm income¹ was not more than \$2,400, or (b) your net farm profits² were less than \$1,733 and also less than 72.189% of your gross nonfarm income² (not less than zero) or \$1,600. Also include this amount on line 4b above  15 Enter the smaller of: two-thirds (%) of gross farm income² (not less than zero) or the amount on line 16. Also include this amount on nine 14  16 Subtract line 15 from line 14  17 Enter the smaller of: two-thirds (%) of gross nonfarm income² (not less than zero) or the amount on line 16. Also include this amount on nine 4 above  15 From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code C; and Sch.  16 Subtract line 36, and Sch						
c 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 more 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-						
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 from W-2. See page SE-1 for definition of church employee income from Form W-2. See page SE-1 for definition of church employee income from Form W-2. See page SE-1 for definition of church employee income from Form W-2. See page SE-1 for definition of church employee income from Form W-2. See page SE-1 for definition of church employee income from Form W-2. See page SE-1 for definition of the 7.65% railroad retirement (tier 1) tax for 2008	•			4b		
b Multiply line 5a by 92.55% (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 .  b Unreported tips subject to social security tax (from Form 4137, line 10) c Wages subject to social security tax (from Form 8919, line 10) .  d 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 . 12 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 .  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 .  14 Maximum income for optional methods 15 Enter the smaller of: two-thirds (%) of gross farm income (not less than zero) or \$1,600. Also include this amount on line 4b above .  15 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 (not less than zero) or the amount on line 16. Also include this amount on line 4b above .  16 Subtract line 15 from line 14 .  17 Enter the smaller of: two-thirds (%) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above .  17 Errom Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065), box 14, code C; and Sch.			. ,	4c		
b 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		. •	-			
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  b Unreported tips subject to social security tax (from Form 4137, line 10) c Wages subject to social security tax (from Form 8919, line 10) d 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 Multiply line 6 by 2.9% (029) 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 13 Defuction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 15 Enter the smaller of: two-thirds (%) of gross farm income¹ (not less than zero) or \$1,600. Also include this amount on line 4b above 15 Enter the smaller of: two-thirds (%) of gross farm income₁ (not less than zero) or \$1,600. Also include this amount on line 4b above 16 Subtract line 15 from line 14 17 Enter the smaller of: two-thirds (%) of gross nonfarm income₁ (not less than zero) or the amount on line 16. Also include this amount on line 4b above 17 Enter the smaller of: two-thirds (%) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above 17 Enter the smaller of: two-thirds (%) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above 18 Subtract line 15 from line 14 19 Enter the smaller of: two-thirds (%) of gross nonfarm income⁴ (not less than zero) or the amount on line 4b above 19 From Sch. F. line 36, and Sch. K-1 (For				5b		
tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2008	. ,			6		
W-2) and railroad retirement (tier 1) compensation. If \$102,000 or more, skip lines 8b through 10, and go to line 11.  b Unreported tips subject to social security tax (from Form 4137, line 10) c Wages subject to social security tax (from Form 8919, line 10). d 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.  Multiply the smaller of line 6 or line 9 by 12.4% (.124).  10 Multiply line 6 by 2.9% (.029) 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 13 Detuction for one-half of self-employment 1040, line 27 14 Maximum income for 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 (%) of gross farm income¹ (not less than zero) or \$1,600. Also include this amount on line 4b above  15 Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits² were less than \$1,733 and also less than 72.189% of your gross nonfarm income.⁴ (not less than zero) or \$1,600. Also include this amount on line 4b above  15 Subtract line 15 from line 14  16 Subtract line 15 from line 14  17 Enter the smaller of: two-thirds (%) of gross nonfarm income.⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above  16 Subtract line 15 from line 14  17 Enter the smaller of: two-thirds (%) of gross nonfarm income.⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above  17 From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065), box 14, code C; and Sch.				7	102,000	00
b Unreported tips subject to social security tax (from Form 4137, line 10) c Wages subject to social security tax (from Form 8919, line 10) d 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. 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 13 Defunction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 13 Defunction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 13 Defunction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 13 Defunction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 14 Under 12 Defunction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 15 Enter the smaller of: two-thirds (%) of gross farm income¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	W-2) and railroad retirement (tier 1	compensation. If \$102,000	or			
c Wages subject to social security tax (from Form 8919, line 10) . 8c  8d  8d  8d  8d  8d  8d  8d  8d  8d		-	0.			
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)	c Wages subject to social security tax					
Multiply the smaller of line 6 or line 9 by 12.4% (.124)  Multiply line 6 by 2.9% (.029)  Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57  Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27  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.  Maximum income for optional methods  Enter the smaller of: two-thirds (%) 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 profits² 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 (%) of gross nonfarm income,⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above  18 Subtract line 15 from line 14  19 Enter the smaller of: two-thirds (%) of gross nonfarm income,⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above  19 From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.  4 From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code C; and Sch.				-		
Multiply line 6 by 2.9% (.029)  Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57  Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27  Tart 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.  Maximum income for optional methods  Enter the smaller of: two-thirds (%) 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.  Subtract line 15 from line 14  Enter the smaller of: two-thirds (%) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above  3 From Sch. F, line 31, and Sch. K-1 (Form 1065), box 14, code A; and sch. K-1 (Form 1065-B), box 9, code J1.  4 From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch.			<u> </u>	-		
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	· ·	• • •		-		
Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	. ,			-		
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	13 Deduction for one-half of self-emp	ployment tax. Multiply line 12	by			
than \$2,400, <b>or (b)</b> your net farm profits² were less than \$1,733.  14 Maximum income for optional methods	Part II Optional Methods To Figu	re Net Earnings (see page	e SE-4)			
14 Maximum income for optional methods			oss farm income¹ was not more			
15 Enter the smaller of: two-thirds (%) of gross farm income¹ (not less than zero) or \$1,600. Also include this amount on line 4b above				14	1,600	00
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				15		
Caution. You may use this method no more than five times.  16 Subtract line 15 from line 14	Nonfarm Optional Method. You may us than \$1,733 and also less than 72.189% of	e this method <b>only</b> if <b>(a)</b> you of your gross nonfarm income	r net nonfarm profits³ were less			
16 Subtract line 15 from line 14						
17 Enter the smaller of: two-thirds (%) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	-			16		
box 14, code B.  Sch. K-1 (Form 1065-B), box 9, code J1.  From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code C; and Sch.  From Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch.	17 Enter the smaller of: two-thirds (%)	of gross nonfarm income4 (not	•	17		
<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), <sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch.		65), <sup>3</sup> From Sch. C, line 31;	Sch. C-EZ, line 3; Sch. K-1 (Form 1)		ox 14, code A; an	d
1	From Sch. F, line 36, and Sch. K-1 (Form 106	65), From Sch. C, line 7; S	ch. C-EZ, line 1; Sch. K-1 (Form 10	65), box	x 14, code C; and	Sch.
Schedule SE (Form 1040) 200		Printed on recycle		ouule	2 = (1 5/111 1040)	_00

Worksheet A—Earned Income Credit (EIC)—Lines 65a and 65b  **Keep for Your Records**						
Before you begi	Pi: √ 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	<ol> <li>Enter your earned income from Step 5 on page 46. 1</li> <li>Look up the amount on line 1 above in the EIC Table on pages 51–58 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.</li> <li>If line 2 is zero, You cannot take the credit. Enter "No" on the dotted line next to line 65a.</li> <li>Enter the amount from Form 1040, line 38. 3</li> <li>Are the amounts on lines 3 and 1 the same?</li> <li>Yes. Skip line 5; enter the amount from line 2 on line 6.</li> </ol>					
Part 2 Filers Who Answered "No" on Line 4	<ul> <li>No. Go to line 5.</li> <li>If you have: <ul> <li>No qualifying children, is the amount on line 3 less than \$7,200 (\$10,200 if married filing jointly)?</li> <li>1 or more qualifying children, is the amount on line 3 less than \$15,750 (\$18,750 if married filing jointly)?</li> <li>Yes. Leave line 5 blank; enter the amount from line 2 on line 6.</li> <li>No. Look up the amount on line 3 in the EIC Table on pages 51−58 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. <ul> <li>Look at the amounts on lines 5 and 2.</li> <li>Then, enter the smaller amount on line 6.</li> </ul> </li> </ul></li></ul>					
Part 3 Your Earned Income Credit	6. This is your earned income credit.  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.

## Workshoot R E



,	if you answered "Yes" to Step 5, question 3, on page 46.  Its below (Parts 1 through 3) that apply to you. Then, continue to Part 4.  Its dilling a joint return, include your spouse's amounts, if any, with yours to figure through 3.	the amounts to
Part 1	<b>1a.</b> Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	1a
elf-Employed, Nembers of the	<b>b.</b> Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+ 1b
lergy, and	c. Combine lines 1a and 1b.	= 1c
eople With hurch Employee	<b>d.</b> Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	- 1d
ncome Filing chedule SE	e. Subtract line 1d from 1c.	= <u>1e</u>
Part 2 elf-Employed	2. Do not include on these lines any statutory employee income, any net profit as a notary public, or any amount exempt from self-employment tax as the approval of Form 4029 or Form 4361.	
OT Required o File	<b>a.</b> 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
chedule SE or example, your et earnings from	<b>b.</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
elf-employment ere less than \$400.	c. Combine lines 2a and 2b.	= 2c
	*Reduce any Schedule K-1 amounts by any partnership section 179 expense unreimbursed partnership expenses claimed, and depletion claimed on oil an have any Schedule K-1 amounts, complete the appropriate line(s) of Schedu your name and social security number on Schedule SE and attach it to your	nd gas properties. If you ale SE, Section A. Enter
tatutory Employees	<b>3.</b> Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	3
tatutory Employees iling Schedule or C-EZ		3 4a
tatutory Employees iling Schedule or C-EZ Part 4	you are filing as a statutory employee.	
tatutory Employees iling Schedule or C-EZ  Part 4  Il Filers Using Vorksheet B	you are filing as a statutory employee.  4a. Enter your earned income from Step 5 on page 46.	4a 4b
Part 3  tatutory Employees iling Schedule or C-EZ  Part 4  Il Filers Using Vorksheet B  tote. If line 4b icludes income on thich you should ave paid self- imployment tax but id not, we may educe your credit by the amount of	you are filing as a statutory employee.  4a. Enter your earned income from Step 5 on page 46.  b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	dotted line next to line 6 harried filing jointly)?

Worksheet ${f B}$	-Continued from page 49 Keep for Your Records
Part 5 All Filers Using Worksheet B	6. Enter your total earned income from Part 4, line 4b, on page 49.  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.  If line 7 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 65a.  8. Enter the amount from Form 1040, line 38.  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	<ul> <li>10. If you have:</li> <li>No qualifying children, is the amount on line 8 less than \$7,200 (\$10,200 if married filing jointly)?</li> <li>1 or more qualifying children, is the amount on line 8 less than \$15,750 (\$18,750 if married filing jointly)?</li> <li>☐ Yes. Leave line 10 blank; enter the amount from line 7 on line 11.</li> <li>☐ 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.  Look at the amounts on lines 10 and 7.  Then, enter the smaller amount on line 11.</li> </ul>
Part 7 Your Earned Income Credit	This is your earned income credit.  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  ${\bf under\ age\ 17}$  at the end of 2008 and meet the other requirements listed on page 2.



2. Enter the amount from Form 1040, line 38;
Form 1040A, line 22; or Form 1040NR, line 36.
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
4. Add lines 2 and 3. Enter the total.
<ul> <li>Enter the amount shown below for your filing status.</li> <li>Married filing jointly - \$110,000</li> <li>Single, head of household, or qualifying widow(er) - \$75,000</li> <li>Married filing separately - \$55,000</li> </ul>
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.  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.
8. Is the amount on line 1 more than the amount on line 7?  No. STOP  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.
☐ <b>Yes.</b> Subtract line 7 from line 1. Enter the result.  Go to Part 2 on the next page.

Part 2

Enter the amount from Form 1040, line 46, Form 1040A, line 28, or 9 Form 1040NR, line 43. 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 50 Line 45 Line 53\* Line 48\* Line 49\*\* Line 54\*\* 10 Enter the total. \*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  $\square$  **No.** Enter the amount from line 10. Yes. Complete the Line 11 Worksheet on the next page to figure the amount to enter here. 12 Subtract line 11 from line 9. Enter the result. Is the amount on line 8 of this worksheet more than the amount on line 12? 13. ■ **No.** Enter the amount from line 8. This is your child tax credit. Yes. Enter the amount from line 12. See the **TIP** below. Enter this amount on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line



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:

 $\sqrt{\phantom{a}}$  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 W	orksheet 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.  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	ne result.	4		
	5.	Is the amount on line 1 of the Child Tax Credit Workshed more?  No. If line 4 above is:  ■ Zero, enter the amount from line 1 above on line not complete the rest of this worksheet. Instead, go the Credit Worksheet on page 5 and do the following. E line 10 on line 11, and complete lines 12 and 13.	12 of this worksheet. Do back to the Child Tax			
		<ul> <li>More than zero, leave lines 6 through 9 blank, engo to line 11.</li> <li>Yes. If line 4 above is equal to or more than line 1 above blank, enter -0- on line 10, and go to line 11. Otherwise, filers, and 1040NR filers on page 7 and then go to line 6.</li> </ul>	e, leave lines 6 through 9 see 1040 filers, 1040A			
If married filing jointly, include your spouse's amounts with yours when completing lines 6	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			
and 7.	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			

Line 11 Worksheet-	-Continued from page 6	Keep for Your Records
10.	Subtract line 9 from line 8. If the result is zero or less, enter -0	10
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?
4	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 claim	ning.
	<ul><li>Retirement savings contributions credit, Form 8880</li><li>Adoption credit, Form 8839</li></ul>	
	Then, go to line 13.	
13.	Enter the total of the amounts from—	
	<ul><li>Form 8880, line 14, and</li><li>Form 8839, line 18.</li></ul>	} [13]
14.	Enter the amount from line 10 of the Child Tax Credit Worksheet on page 5.	14
15.	Add lines 13 and 14. Enter the total.	15
		Enter this amount on line 11 of the Child Tax Credit Worksheet on page 5.
	<b>1040 filers.</b> Complete lines 58, 64a, and 65 of your return if they apply to <b>1040A filers.</b> Complete line 40a of your return if it applies to you. If you filing jointly, had more than one employer for 2008 and total wages of ov excess social security and railroad retirement (RRTA) taxes withheld. See Form 1040A, line 43.	, or your spouse if ver \$102,000 figure any
	<b>1040NR filers.</b> 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."	
	$\sqrt{\ }$ 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





_	-		_	_
Ro	foro	vou	hor	vin:

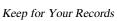
- √ Use this worksheet only if you were sent here from the Line 11 Worksheet on page 6 of this publication or line
  4a of Form 8812, Additional Child Tax Credit.

  ✓ The second
- 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.

•	in manies ming joining, mouse your spease or amounte man yours mish only mone non-	
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.	
	. 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. <b>Do not</b> 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	
a	<ol> <li>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</li> </ol>	
	line 2e the amount from line 2c	
-	If line 2c is a profit, enter the <b>smaller</b> of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c.	2e.
	Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, <b>stop.</b> Do not complete the rest of this worksheet.	
	nstead, enter -0- on line 2 of the Line 11 Worksheet on page 6 or line 4a of Form 8812, whichever applies	3.
4. E	inter any amount included on line 1a that is:	
	A scholarship or fellowship grant not reported on Form W-2	
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)	
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. <b>4c.</b>	
5. a	L. 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	
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)	
6 5	Subtract line 5b from line 5a	
7 4	Inter the amount from Form 1040, line 27	7
ρς	Subtract line 7 from line 3	8
0. 0		0
	<ul> <li>If you were sent here from the Line 11 Worksheet on page 6, enter this amount on line 2 of that worksheet.</li> </ul>	
	• If you were sent here from Form 8812, enter this amount on line 4a of that form.	
	ou have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate	
line( retu	(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to you rn.	ır

Foreign	Farnad	Income	Tav	Worksheet-	-l ine //
roreign	⊏arnea	income	ıax	worksneet-	-Line 44





<b>Before you begin:</b> \times If Form 1040, line 43, is zero, do not complete this worksheet.	
<b>1.</b> Enter the amount from Form 1040, line 43	
2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, line 45, or Form 2555-EZ, line 18 2.	
<b>3.</b> Add lines 1 and 2	
<b>4.</b> Tax on the amount on line <b>3</b> . 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 <b>4.</b>	
<b>5.</b> Tax on the amount on line <b>2</b> . Use the Tax Table or Tax Computation Worksheet, whichever applies <b>5.</b>	
<b>6.</b> Subtract line 5 from line 4. Enter the result. If zero or less, enter -0 Also include this amount on Form 1040, line 44	

\*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





If you were age  $70\frac{1}{2}$  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  $70\frac{1}{2}$  or older at the end of 2008. If you are married filing jointly and only one spouse was under age  $70\frac{1}{2}$  at the end of 2008, complete this worksheet only for that spouse.

Be sure you have read the list on page 27. You may not be Figure any amount on Form 1040, line 34, and any write-line 36 (see the instructions for line 36 on page 31).							
					Your IRA	S	Spouse's IRA
1a.	Were you covered by a r	etirement plan (see above)?		1a.	Yes No		
b.	If married filing jointly,	was your spouse covered by a retireme	nt plan?			1b.	Yes No
	skip lines 2 through 6, er applicable), and go to lin • \$5,000, if under age	o" on line 1a (and "No" on line 1b if n ter the applicable amount below on line 8. 50 at the end of 2008. older but under age 70½ at the end of	e 7a (and line 7b if				
	Otherwise, go to line 2.						
2.		below that applies to you.	,				
		old, or married filing separately and you 1 of 2008, enter \$63,000	ı lived apart				
	<ul> <li>Qualifying widow(er), 6</li> </ul>			2a.		2b.	
	• Married filing jointly, e	nter \$105,000 in both columns. But if or 1b, enter \$169,000 for the person when the person where the person wh					
	• Married filing separatel enter \$10,000	y and you lived with your spouse at an	y time in 2008,				
3.	Enter the amount from F	orm 1040, line 22					
4.	through 31a, line 34, and	ounts from Form 1040, lines 23 any write-in adjustments you e next to line 36 4					
5.	Subtract line 4 from line	3. If married filing jointly, enter the re	sult in both columns	5a.		5b.	
6.		ess than the amount on line 2?					
	No. STOP None of nonded	of your IRA contributions are deductible ductible IRA contributions, see Form 8	le. For details on 606.				
	1 050	5 from line 2 in each column. Follow	the instruction below				
	that applies t  • If single	o you. e, head of household, or married filing	separately and the				
	result is	\$10,000 or more, enter the applicable	*				
		or that column and go to line 8.  000, if under age 50 at the end of 2008					
		,000, if age 50 or older but under age 7					
		2008.				a	
		se, go to line 7.  ed filing jointly or qualifying widow(en	and the result is	6a.		6b.	
	\$20,000	or more (\$10,000 or more in the colu	mn for the IRA of				
		n who was not covered by a retirement ole amount below on line 7 for that color					
	line 8.	the amount below on this 7 for that con	anni and go to				
		000, if under age 50 at the end of 2008					
		,000 if age 50 or older but under age 7, 2008.	D <sup>1</sup> / <sub>2</sub> at the end				
		se, go to line 7.					

RA	Deduction Worksheet—Line 32 (continued)		
_		Your IRA	Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.		
	·	7a	7b
	• 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)		
8.	Enter the total of your (and your spouse's if filing jointly):		
	<ul> <li>Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 27 for exceptions</li> <li>8.</li> </ul>		
	<ul> <li>Alimony and separate maintenance payments reported on Form 1040, line 11</li> <li>Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q</li> </ul>		
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 9.		
10.	Add lines 8 and 9		
	If married filing jointly and line 10 is less than \$10,000 (\$11,000 if one spouse is age 50 or older at the end of 2008; \$12,000 if both spouses are age 50 or older at the end of 2008), <b>stop here</b> and see Pub. 590 to figure your IRA deduction.		
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 11b1	1a.	11b
12.	On line 12a, enter the <b>smallest</b> of line 7a, 10, or 11a. On line 12b, enter the <b>smallest</b> of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	20	12b.
	Containation (See Politi 6000)		140.

#### 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 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 **2.** Enter the amount from Form 1040, line 9b\*........ **2.** 3. Are you filing Schedule D?\* 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. No. Enter the amount from Form 1040, line 13 4. 5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0- ..... **6.** Subtract line 5 from line 4. If zero or less, enter -0-..... **6. 8.** Enter the **smaller** of: • The amount on line 1, or • \$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? Yes. Skip lines 9 and 10; go to line 11 and check the "No" box. No. Enter the amount from line 7 ......9. **11.** Are the amounts on lines 6 and 10 the same? **Yes.** Skip lines 11 through 14; go to line 15. 15. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet,

17. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet.

ecovery Reba	te Credit Worksheet—Line 70	Keep for Your Records
Before you begin	You cannot take the credit if you have no qualifying children for (\$1,200 if married filing jointly) before offset (see Refund Offset on p have received the maximum amount of the credit.	
	If you received Notice 1378, have it available. The notice shows the need to fill in line 28 below.	amount of your economic stimulus payment, which you wil
L Can you, or your	spouse if filing a joint return, be claimed as a dependent on another perso	n's return?
No. Go to 1	ine 2.	DRAFT
Yes. You co	nnot get the credit. Stop here.	DNAFI
2. Does your tax ret	um include a valid social security number for you and, if filing a joint reti	um, your spouse?
Yes. Skip lie	ses 3 and 4 and go to line 5.	
No. Got to	line 3.	
3. Are you filing a j	oint return for 2008?	
Yes. Go to I	me 4.	
No. You ca	nnot take the credit. Stop here.	
4. Were either you o	or your spouse a member of the U.S. Armed Forces at any time during 200	087
Yes, Go to I	ine 5.	
No. You ca	mot take the credit. Stop here.	
	from Form 1040, line 56	5.
6. Enter the amount	from Form 1040, line 51	6.
7. Add lines 5 and 6		
8. Enter \$600 (\$1,20	0 if married filing jointly)	<b>&amp;</b>
9. Enter the smaller	of line 7 or line 8	9.

Recovery Rebate Credit Worksheet continued on next page.

L	Is the amount on line 9 at least \$300 (\$600 if married filling 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	ACT
	Married filing jointly - \$17,900     Head of household - \$11,500	AFT
	Qualifying widow(er) - \$14,400	
	No. Go to line 12.	
	Yes. Skip lines 12 through 18 and go to line 19.	
	Enter the amount from Form 1040, line 20a	12.
	Enter the amount of any nontaxable veterans' disability or death benefits you received in 2008	13.
	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.	
	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.	
	Ne. Go to line 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 combut 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.
Š	Qualifying income. Add lines 12, 13, and 16	
	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.	
	Enter \$300 (\$600 if married filing jointly)	19.
	Enter the larger of line 9 or line 19	0.00 (
	Multiply 5300 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	200
	Add lines 20 and 21	22.
	Enter the amount from Form 1040, line 38	23.
	Enter \$75,000 (\$150,000 if married filing jointly)	24.
	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.
	Multiply line 25 by 5% (.05)	26.
	Subtract line 26 from line 22. If zero or less, enter -0-	27.
	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.
	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.	
12	lid social security number is not required for a qualifying child if you filed a joint return AND either you or your spouse was a member of t	70CY9.74.50
なったから	2008.  If grow income includes the rotal of the following amounts: Form 1040; lines 7, 8a, 9a, 10, 11, 150, 16b, 19, 20b, and 21 (excluding any no edule C-EZ, line 1; Schedule E, lines 3 and 4; Schedule F, line 11; Form 4835, line 7; Schedule K-1 (Form 1065), box 14, codes B and C: e K-2; Schedule K-1 (Form 11208); box 14, code B. But do not include on this line any amount for which you elained the lineign earned in	gative amounts); Schedule ( Schodule K-1 (Form 1085-)
*	ion on Form 2555 or 2555-82.  'our gross income also includes all gains from Schedule D, lines 1 and 8; Schedule D-1, lines 1 and 8; Form 4684, line 14, and column (c) t 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 sall riclasion, any section 1045 or section 13978 rollover, any exclusion of gain from DC Zone assets or qualified community assets, and any se	bruct from this total any so

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



Note. If	any death bene you had more than one partially taxable	efit exclusion that you are entitled to (up to \$5,0	each separately. Enter the total of the taxable part			
		received in 2008. Also, enter this amount on Fo				
2. Enter	Enter your cost in the plan at the annuity starting date					
of la	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.					
after	1997 and the payments are for your l	below. <b>But</b> if your annuity starting date was ife and that of your beneficiary, enter the	. 3.			
4. Divid	de line 2 by the number on line 3		. 4.			
annu	ity starting date was before 1987, skip	or which this year's payments were made. If you lines 6 and 7 and enter this amount on line 8.				
		in years after 1986. If you completed this line 10 of last year's worksheet	. 6.			
7. Subti	ract line 6 from line 2		. 7.			
8. Enter	the <b>smaller</b> of line 5 or line 7		8.			
1040	<b>Taxable amount.</b> 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					
page 10. Was		16b				
page 10. Was	22 before entering an amount on line your annuity starting date before 1987 es. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount on line your annuity starting date before 1987 es.	16b	3. You will need this			
page 10. Was	22 before entering an amount on line your annuity starting date before 1987 es. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount on line your annuity starting date before 1987 es.	16b? ?  ount you have recovered tax free through 2008	3. You will need this			
page 10. Was	22 before entering an amount on line your annuity starting date before 1987 es. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount on line your annuity starting date before 1987 es.	ount you have recovered tax free through 2008 ksheet next year	3. You will need this			
page 10. Was  Y  N	22 before entering an amount on line your annuity starting date before 1987 es. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount on line your annuity starting date before 1987 es.	ount you have recovered tax free through 2008 ksheet next year	3. You will need this			
page 10. Was  Y  N	22 before entering an amount on line your annuity starting date before 1987 (es. STOP) Leave line 10 blank.  6. Add lines 6 and 8. This is the amount of the work of the start	Table 1 for Line 3 Above  AND your annuity before November 19, 1996,	starting date was—  after November 18, 1996,			
page 10. Was  Y  N	22 before entering an amount on line your annuity starting date before 1987 (es. STOP) Leave line 10 blank.  (o. Add lines 6 and 8. This is the amnumber when you fill out this work the age at annuity starting (see page 22) was	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3	starting date was—  after November 18, 1996, enter on line 3			
page 10. Was  Y  N	22 before entering an amount on line your annuity starting date before 1987 res. STOP Leave line 10 blank.  30. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300	starting date was—  after November 18, 1996, enter on line 3  360			
page 10. Was  Y  N	22 before entering an amount on line your annuity starting date before 1987 es. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65 66-70	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240 170	starting date was—  after November 18, 1996, enter on line 3  360 310 260 210			
page 10. Was  Y  N	22 before entering an amount on line your annuity starting date before 1987 res. STOP Leave line 10 blank.  30. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240	starting date was—  after November 18, 1996, enter on line 3  360 310 260			
page 10. Was  Y  N	22 before entering an amount on line your annuity starting date before 1987 es. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65 66-70	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240 170	starting date was—  after November 18, 1996, enter on line 3  360 310 260 210			
page 10. Was  Y  N  IF the	22 before entering an amount on line your annuity starting date before 1987 es. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65 66-70	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240 170 120  Table 2 for Line 3 Above	starting date was—  after November 18, 1996, enter on line 3  360 310 260 210			
page 10. Was  Y  N  IF the	22 before entering an amount on line your annuity starting date before 1987 es. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65 66-70 71 or older  10 de combined ages at annuity ing date (see page 22) were	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240 170 120  Table 2 for Line 3 Above	starting date was—  after November 18, 1996, enter on line 3  360 310 260 210 160  enter on line 3			
page 10. Was  Y  N  IF the	22 before entering an amount on line your annuity starting date before 1987 ies. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65 66-70 71 or older  110 or under	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240 170 120  Table 2 for Line 3 Above	starting date was—  after November 18, 1996, enter on line 3			
page 10. Was  Y  N  IF the	22 before entering an amount on line your annuity starting date before 1987 (es. STOP) Leave line 10 blank.  6. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65 66-70 71 or older  110 or under 111-120	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240 170 120  Table 2 for Line 3 Above	starting date was—  after November 18, 1996, enter on line 3  enter on line 3  410 360			
page 10. Was  Y  N  IF the	22 before entering an amount on line your annuity starting date before 1987 ies. STOP Leave line 10 blank.  6. Add lines 6 and 8. This is the amount of the age at annuity starting (see page 22) was  55 or under 56-60 61-65 66-70 71 or older  110 or under	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240 170 120  Table 2 for Line 3 Above	starting date was—  after November 18, 1996, enter on line 3  enter on line 3  410			
page 10. Was  Y  N  IF the	22 before entering an amount on line your annuity starting date before 1987  Tes. STOP Leave line 10 blank.  To. Add lines 6 and 8. This is the amount on line number when you fill out this work  The age at annuity starting (see page 22) was  55 or under 56-60 61-65 66-70 71 or older  The combined ages at annuity ing date (see page 22) were  110 or under 111-120 121-130	Table 1 for Line 3 Above  AND your annuity before November 19, 1996, enter on line 3  300 260 240 170 120  Table 2 for Line 3 Above	starting date was—  after November 18, 1996, enter on line 3  enter on line 3  410 360 310			

#### Social Security Benefits Worksheet—Lines 20a and 20b



Be	Complete Form 1040, lines 21, 23 through 32, and 34 if they apply Figure any write-in adjustments to be entered on the dotted line next instructions for line 36 on page 31).  If you are married filing separately and you lived apart from your spenter "D" to the right of the word "benefits" on line 20a. If you do not error notice from the IRS.  Be sure you have read the Exception on page 24 to see if you can use instead of a publication to find out if any of your benefits are taxable.	t to line 36 (see the couse for all of 2008, not, you may get a math use this worksheet
1.	Enter the total amount from <b>box 5</b> of <b>all</b> your <b>Forms SSA-1099</b> and <b>Forms RRB-1099.</b> Also, enter this amount on Form 1040, line 20a <b>1.</b>	
2.	Enter one-half of line 1	2.
3.	Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.
4.	Enter the amount, if any, from Form 1040, line 8b	
5.	Add lines 2, 3, and 4	
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	
7.	Is the amount on line 6 less than the amount on line 5?	
	No. STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.	
	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 <b>lived apart</b> 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?	
	No. Stop None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2008, be sure you entered "D" to the right of the word "benefits" on line 20a.	
	Yes. Subtract line 8 from line 7	9.
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2008	10.
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.
	Enter the <b>smaller</b> of line 9 or line 10	
13.	Enter one-half of line 12	13.
14.	Enter the <b>smaller</b> of line 2 or line 13	
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)	
18.	<b>Taxable social security benefits.</b> Enter the <b>smaller</b> of line 16 or line 17. Also enter this amoun	t
	on Form 1040, line 20b	
	If any of your benefits are taxable for 2008 <b>and</b> they include a lump-sum benefit payment the year, you may be able to reduce the taxable amount. See Pub. 915 for details.	at was for an earlier

#### Standard Deduction Worksheet —Line 40



Stand	ard Deduction Worksheet —Line 40	Keep for Your Records
Use the were	nis worksheet if: (a) someone can claim you, or your spouse if filing jointly, as a dependent born before January 2, 1944, or were blind; or (c) you paid real estate taxes.	nt; ( <b>b</b> ) you or your spouse
	Enter the amount shown below for your filing status.  Single or married filing separately—\$5,450  Married filing jointly or Qualifying widow(er)—\$10,900  Head of household—\$8,000  Can you be claimed as a dependent?  No. Enter the amount from line 1 on line 4. Skip line 3.	1
3. 4. 5.	Yes. Go to line 3.  Is your earned income* more than \$600?  Yes. Add \$300 to your earned income. Enter the total  No. Enter \$900  Enter the smaller of line 1 or line 3. If born after January 1, 1944, and not blind, enter thi on line 6. Otherwise, go to line 5	\$1,050
6. 7.	Add lines 4 and 5	<b>6.</b>
also inc	A, line 6, if you were itemizing your deductions. See the instructions for Schedu 6. Do not include foreign real estate taxes.  Enter \$500 (\$1,000 if married filing jointly)  Enter the smaller of line 7 or line 8.  Add line 6 and line 9. Enter the total here and on Form 1040, line 40  ed income includes wages, salaries, tips, professional fees, and other compensation received for persuludes any amount received as a scholarship that you must include in your income. Generally, your early your reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.	7

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## 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."

Appendix D 247

## Training Problems and Exercise Answers for 2007 Pub 4491-W

			91-W Tax\		7 Answer	s
		U	Jsing TW 200	7		
			TAXABLE	TOTAL	TOTAL	REFUND/
	Problem/ Exercise	AGI	INCOME	TAX	PAYMENT	(DUE)
		LINE 37	LINE 43	LINE 63	LINE 72	LINE 73/76
Α	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
В	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
С	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
Е	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 sh	iows \$2. refur	nd		
	ADVANCED:	10.07.01				
1	BATES	40.700	00.040	F 001	0.001	4.040
	Supplemental 1-1 Supplemental 1-2	42,766 42,766	30,616 30,616	5,091 5,091	6,934 6,934	1,843 1,843
		,. 50	33,510	3,531	5,551	.,510
2	WRIGHT Supplemental 2-1	Thio will !	and for the Dirill	ronorty Dodeni	on in 2000	
	Supplemental 2-1	39,362	sed for the Real P 24,712	3,651	3,487	-164
3	CLARK					
	Supplemental 3-1	64,242	43,342	5,444	5,384	-60 155
	Supplemental 3-2 Supplemental 3-3	66,132	55,432	5,539	5,384	-155
	Supplemental 3-3	66,132 73,132	55,432 55,232	5,539 8,039	5,384 6,384	-155 -1,698
	Supplemental 3-5	69,615	48,715		6,384	-680
	Supplemental 3-6	69,615	48,715	6,705	6,384	-32



## What Does Link & Learn Taxes Offer?

#### **Electronic Software Practice Lab**

- Experience using return preparation software available from the IRS
- Prepare the exercises and problems online
- Prepare tax returns based on the test scenarios online

#### **Online Testing**

- Stand alone online test and certification
- Bookmark feature means you don't have to complete test in one session
  - if interrupted, you can return to same place and complete it
- Online tests can be taken two times– each test will be different
- Volunteer Agreement with certification results

#### **Different Courses**

- Basic
- Intermediate
- Advanced
- Military
- International
- Puerto Rico
- Foreign Students

#### **Immediate Feedback**

- Interactive topic activities that allow you to complete Worksheets, Forms, and Returns
- Immediate feedback Tells you why you were correct or why your answer was incorrect

#### Information On

- Latest tax law
- Interview tips
- Preparing accurate returns using:
  - Intake & Interview Sheet
  - Volunteer Resource Guide
  - Quality Review

#### Easy to Use

- Lessons divided into short topics
- Case scenarios
- Interviews with audio dialog
- Cues to tell you where you are in the course
- Easy to read
- Graphics to reinforce key information
- Links to:
  - Publications and Forms
  - Tax & EITC tables
  - Glossary

## www.irs.gov

# Your online resource for volunteer and taxpayer assistance

#### The Volunteer Resource Center

(Keyword: Community Network)

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

#### **Tax Information for Individuals**

(Keyword: Individuals)

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

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