

Tax-Aide National Tax Training Committee Workbook

TAX YEAR 2016



National Tax Training Committee Workbook

Tax Year 2016

Greetings Tax-Aide Volunteers,

Welcome to tax year 2016. The Tax-Aide National Tax Training Committee has prepared this workbook to provide you the opportunity to practice completing tax returns similar to the ones that will typically be encountered at your tax assistance site. With the change to the TaxSlayer tax preparation software, practice is key to becoming comfortable with the software prior to the start of the tax season.

Each practice return is set up to resemble, as closely as possible, the process as it actually will happen at the site:

- The taxpayer completes their portion of **Form 13614-C – Intake/Interview & Quality Review Sheet**.
- The preparer then completes their portion of the Intake Sheet, adds any notes about changes or additional information from the interview and ensures that all pertinent information is included on the return. (In a real-life situation you will review the information with the taxpayer before completing the tax return.)

Exercises and quizzes are included to support the instructional process and to increase awareness of scope issues.

We welcome your suggestions and comments for improving this workbook. Please send them to us via a OneSupport *Submit a Request*.

Thank you for all you do for the program,

The National Tax Training Committee

Notes for the Instructor

Students will need their user accounts in Practice Lab. This will enable students to prepare returns using the practice scenarios in this publication. See Practice-Lab-Accounts-for-Training on OneSupport.

For each of the practice returns, Table 1 depicts the various Form 1040 line number issues presented by the return.

Notes for the Student

If you are participating in a volunteer training class, please follow your instructor's directions for the best use of this workbook and refer to the Completing the Returns section below.

Answers

The 2015 answers will be provided to instructors through their state Training Specialists. The 2016 answers will be provided in the same way shortly after the 2016 tax software is released.

Completing the Returns

As with most software, there are various ways to navigate to a particular input screen. The ultimate result is the tax form, so the comments below refer to the tax form.

- When completing the problems using Practice Lab the middle two digits of the primary taxpayer Social Security number must be 00.
- Complete telephone numbers with any digits that the software will accept.
- Replace YC, YS and YZ with your city, your state and your zip code.
- If using 2015 software, roll the year back to achieve the desired result, e.g. age, year of death, short-term or long-term, etc.
- The Presidential Election Campaign Fund answer is "NO" for all problems.
- To make the training experience as realistic as possible, complete the to-be-completed-by-Certified-Volunteer-Preparer sections of Form 13614-C for each practice return. Also have a blank page 3 (2016 version) handy to notate the answers to the ACA questions.
- When Schedule B is required, respond "no" (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 or Schedule C, unless otherwise noted, assume: 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.
- For all problems with itemized deductions, please use zip code 28145 to calculate the sales tax deduction (state rate 4.75% plus local rate 2.25%). The 2016 sales tax tables are released in January. Use 2015 sales tax tables until your instructor says otherwise.
- For all first time homebuyers repayments, assume that the taxpayer has paid only the minimum amount for each year since 2010.
- Follow your instructor's direction for completing a state income tax return.
- For all training scenarios, income from Puerto Rico has not been excluded.
- Some problems use the same bank routing numbers and account numbers.

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NTTC Workbook - Tax Year 2016		2016 NTTC Workbook Problems															
Table 1 - Matrix		ARCHER	BRENT	CLARK	DANIELS	MEADOWS	MILLER	MOORE	PARSONS	QUINCY	REED	STANLEY	THOMPSON	VINCENT	WRIGHT	YALE	YOUNG
1040 Line	Description																
1-5	Filing status	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
39a	TP or SP 65 or older or blind					x			x				x			x	x
6	Dependents - children		x	x	x	x	x	x		x	x	x		x	x	x	
6	Dependents - other				x		x		x		x	x			x	x	x
7	W-2	x	x	x	x	x	x	x	x	x	x	x		x	x	x	x
8	Interest	x	x	x	x	x	x	x		x	x	x	x			x	x
9	Dividends			x	x	x	x	x			x		x			x	x
10	Taxable state income tax refund																x
11	Alimony received																
12	Small business (Sch C)				x				x	x						x	x
13	Capital gain								x				x				x
	Capital gain distribution			x		x			x								x
	Inherited property																x
15	IRA distribution					x	x		x				x			x	x
	Basis in IRA (8606)												x				x
16	Pension distribution					x	x	x	x		x					x	x
	Disability pension				x												
	RRB pension					x			x								
	Simplified method					x	x	x								x	x
	PSO health ins						x		x							x	
17	Rents / royalties														x		x
19	Unemployment compensation			x													
20	Social security benefits					x			x			x	x			x	x
	Social security Lump Sum											x					
21	Other income		x		x			x				x				x	x
23	Educator expenses																x
25	HSA deduction																
27	Deductible part of SE tax				x				x	x						x	x
30	Penalty on early withdrawal				x	x						x			x		x
31	Alimony paid					x											x
32	IRA deduction	x				x										x	x
33	Student loan interest deduction	x			x	x		x								x	x
34	Tuition and fees																x
36	Jury duty paid to employer															x	
40	Itemized deductions						x		x				x			x	x
	Sales tax deduction						x		x				x			x	x
46/69	Excess / add'l prem tax credit														x		x
48	Foreign tax credit					x	x	x	x		x		x			x	x
49	Child & dependent care credit				x										x	x	x
50	Education credit				x		x	x		x	x	x				x	x
51	Retirement savings credit														x		
52	Child tax credit			x		x	x	x			x				x	x	x
53	Residential energy credit																x
57	Self-employment tax				x				x	x							x
59	Additional tax on IRA																x
60b	FTHB repayment						x										x
61	Shared responsibility payment	x		x							x						
	SRP exemption				x								x				
	Full year MEC		x		x	x	x	x	x			x		x	x	x	
64	FIT withheld	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
65	Estimated payments												x				x
66a	Earned income credit				x	x						x			x		
67	Additional child tax credit				x	x	x					x			x	x	
68	Refundable education credit				x		x	x		x	x	x				x	x
76	Direct deposit/savings bond	x		x	x	x		x	x	x	x	x	x		x	x	x
78	Amount owed/direct debit		x														

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name GAIL	M.I.	Last name ARCHER	Telephone number 221-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 2715 BISHOP ST		Apt #	City YOUR CITY	State YOUR ST	ZIP code YOUR ZIP
4. Your Date of Birth 4/16/89	5. Your job title MANAGER		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you or your spouse:					
a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Check appropriate box for each question in each section

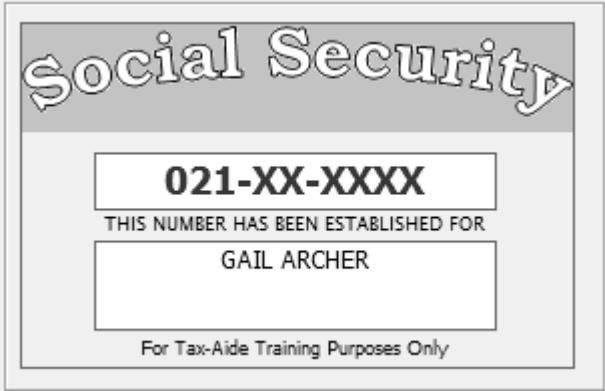
Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <u>2,000</u> IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes – Archer

Gail is the new manager of a restaurant and has started paying off her student loan. This year she paid \$75 in interest on that loan. She provides a receipt showing that amount.

For all of last year and the first two months of the year, Gail did not have any insurance. In March she purchased health insurance thru the Marketplace. She provides you with her 1095-A.

She will put \$2,000 into an IRA before April 15, in order to start her retirement program and to reduce this year’s tax liability.



<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code PEOPLE'S FEDERAL BANK PO BOX 54321 SAN DIEGO CA 92109		Payer's RTN (optional)	20 16 Form 1099-INT		Interest Income
		1 Interest income \$21.75			Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported
		2 Early withdrawal penalty			
PAYER'S Federal identification number 10-1XXXXXX	RECIPIENT'S identification number 021-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations \$125.00			
RECIPIENT'S name, address, city, state, and ZIP code GAIL ARCHER 2715 BISHOP STREET YOUR CITY, STATE ZIP		4 Federal income tax withheld \$15.00	5 Investment expenses		
		6 Foreign Tax Paid	7 Foreign Country or US possession		
		8 Tax exempt interest	9 Specified private activity bond interest		
		10 Market Discount	11 Bond Premium		
		FATCA filing requirement <input type="checkbox"/>	12	13 Bond Premium on tax-exempt bond	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no	17 State tax withheld
			-----	-----	-----
Form 1099-INT					

a. Employee's social security number 021-XX-XXXX							
b. Employer identification number (EIN) 10-0XXXXXX		1. Wages, tips, other compensation \$31,915.52		2. Federal income tax withheld \$2,685.45			
c. Employer's name, address, city state and ZIP Code JACK'S STEAKHOUSE 24 BAUER ST SAN DIEGO CA 92109		3. Social security wages \$31,915.52		4. Social security tax withheld \$1,978.76			
		5. Medicare wages and tips \$31,915.52		6. Medicare tax withheld \$462.78			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's name (first, initial, last), address, city, state and ZIP code GAIL ARCHER 2715 BISHOP ST YOUR CITY, STATE ZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.			
		14. Other		12c.			
		-----		12d.			
-----		-----		-----			
-----		-----		-----			
15. State YS	Employer's state ID number 100XXXXXX	16. State wages, tips, etc. \$31,915.52	17. State income tax \$450.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
-----		-----		-----		-----	

Form **W-2** Wage and Tax Statement **2016**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a. Employee's social security number 021-XX-XXXX							
b. Employer identification number (EIN) 10-2XXXXXX		1. Wages, tips, other compensation \$245.00		2. Federal income tax withheld \$10.50			
c. Employer's name, address, city state and ZIP Code SISTER'S CAFE 1409 N ALLEN ST CHARLOTTE NC 28216		3. Social security wages \$185.00		4. Social security tax withheld \$15.19			
		5. Medicare wages and tips \$245.00		6. Medicare tax withheld \$3.55			
		7. Social security tips \$60.00		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's name (first, initial, last), address, city, state and ZIP code GAIL ARCHER 200 STATE STREET, APT 200 YOUR CITY, STATE ZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.			
		14. Other		12c.			
		-----		12d.			
-----		-----		-----			
-----		-----		-----			
15. State YS	Employer's state ID number 102XXXXXX	16. State wages, tips, etc. \$245.00	17. State income tax \$2.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
-----		-----		-----		-----	

Form **W-2** Wage and Tax Statement **2016**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

CORRECTED

Part I Recipient Information

1 Marketplace Identifier 12-3456XXX	2 Marketplace-assigned policy number XXX	3 Policy issuer's name INSURER
4 Recipient's name GAIL ARCHER		5 Recipient's SSN 021-XX-XXXX
		6 Recipient's date of birth 04/16/1989
7 Recipient's spouse's name		8 Recipient's spouse's SSN
		9 Recipient's spouse's date of birth
10 Policy start date 03/01/2016	11 Policy Termination Date	12 Street Address (including apartment number) 2715 BISHOP CIRCLE
13 City, State, Country and ZIP code YOUR CITY STATE ZIP		

Part II Coverage Household

A Covered Individual Name	B Covered Individual SSN	C. Date of	D. Start Date	E. Termination
16 GAIL ARCHER	021-XX-XXXX	04/16/1989	03/01/2016	12/31/2016
17				
18				
19				
20				

 Form: **1095-A**
Part III Household Information

Month	A Monthly Premium Amount	B Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax
21 January			
22 February			
23 March	\$300.00	\$344.00	\$142.00
24 April	\$300.00	\$344.00	\$142.00
25 May	\$300.00	\$344.00	\$142.00
26 June	\$300.00	\$344.00	\$142.00
27 July	\$300.00	\$344.00	\$142.00
28 August	\$300.00	\$344.00	\$142.00
29 September	\$300.00	\$344.00	\$142.00
30 October	\$300.00	\$344.00	\$142.00
31 November	\$300.00	\$344.00	\$142.00
32 December	\$300.00	\$344.00	\$142.00
33 Annual Totals	\$3,000.00	\$3,440.00	\$1,420.00

 Part III for **GAIL ARCHER** Form: **1095-A**

GAIL ARCHER	1234
2715 BISHOP STREET YOUR CITY, STATE ZIP	
PAY TO THE ORDER OF _____	\$ _____
Your Bank _____	DOLLARS
Bank City, State, ZIP Code _____	
For _____	
: 325070760 : 987123654 1234	

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name CHARLOTTE	M.I.	Last name BRENT	Telephone number 484-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 2621 TUDOR WAY			Apt #	City YOUR CITY	State YOUR ST ZIP code YOUR ZIP
4. Your Date of Birth 1/21/64	5. Your job title DENTAL ASSISTANT		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you or your spouse:					
a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
ANNIE BRENT	9/16/98	DAUGHTER	12	Y	Y	S	Y	N					

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) <u>1,500</u> 401K (B) _____ Roth IRA (B) _____ Other _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Brent

Interview Notes - Brent

Charlotte has not lived with her husband since October 2016, and he will not agree to file jointly with her. His name is Robert Brent (SSN 043-xx-xxxx).

She has one daughter, Annie, for whom she provides almost all support. Robert has agreed to pay Charlotte \$1,000 a month for child support until Annie graduates from high school. Last year he paid for three months. Charlotte isn't sure if she has to claim those payments on her return.

Charlotte says that the health insurance shown on her Bond Dental W-2, Block 12b, met MEC for herself and her daughter.

Robert has already filed his tax return as Married Filing Separately and did not itemize. Neither Robert nor Charlotte itemized last year.

Charlotte participated in a medical study and received \$1,500.



a. Employee's social security number 041-XX-XXXX						
b. Employer identification number (EIN) 12-0XXXXXX		1. Wages, tips, other compensation \$42,272.26	2. Federal income tax withheld \$3,275.00			
c. Employer's name, address, city state and ZIP Code BOND DENTAL 416 CHRISTIAN COURT PHILADELPHIA PA 19119		3. Social security wages \$43,772.26	4. Social security tax withheld 2,713.88			
		5. Medicare wages and tips \$43,772.26	6. Medicare tax withheld \$634.70			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependant care benefits			
e. Employee's name (first, initial, last), address, city, state and ZIP code CHARLOTTE BRENT 2621 TUDOR WAY YOUR CITY STATE ZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$1,500.00		
		13. Statutory Employee <input type="checkbox"/> Retiree Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>	12b. DD \$2,450.00			
		14. Other		12c.		
				12d.		
15. State YS	Employer's state ID number 120XXXXXX	16. State wages, tips, etc. \$42,272.26	17. State income tax \$794.00	18. Local wages, tips, etc.	19. Local income tax	
				20. Locality name		

Form **W-2 Wage and Tax Statement 2016**
Copy B - To Be FILED With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code PAYTON FINANCIAL BANK 1200 TENTH ST HARTFORD CT 06101		Payer's RTN (optional)		20 16 Form 1099-INT	Interest Income	
		1 Interest income \$151.48				
		2 Early withdrawal penalty				
PAYER'S Federal identification number 12-1XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations			Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported	
RECIPIENT'S name, address, city, state, and ZIP code CHARLOTTE BRENT 2621 TUDOR WAY YOUR CITY STATE ZIP		4 Federal income tax withheld \$15.00	5 Investment expenses			
		6 Foreign Tax Paid	7 Foreign Country or US possession			
		8 Tax exempt interest	9 Specified private activity bond interest			
		10 Market Discount	11 Bond Premium			
	FATCA filing requirement <input type="checkbox"/>	12	13 Bond Premium on tax-exempt bond			
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no	17 State tax withheld	
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code DENTAL ASS'N FEDERAL CREDIT UNION 15006 LAKESHORE DRIVE CHICAGO, IL 60611		Payer's RTN (optional)		20 16 Form 1099-INT	Interest Income	
		1 Interest income \$16.00				
		2 Early withdrawal penalty				
PAYER'S Federal identification number 12-8XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations \$262.00			Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported	
RECIPIENT'S name, address, city, state, and ZIP code CHARLOTTE BRENT 2621 TUDOR WAY YOUR CITY STATE ZIP		4 Federal income tax withheld	5 Investment expenses			
		6 Foreign Tax Paid	7 Foreign Country or US possession			
		8 Tax exempt interest	9 Specified private activity bond interest			
		10 Market Discount	11 Bond Premium			
	FATCA filing requirement <input type="checkbox"/>	12	13 Bond Premium on tax-exempt bond			
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no	17 State tax withheld	
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code OLIVET MEDICAL CENTER 1200 CAROLINA DR GASTONIA, NC 28054		1 Rents	2016 Form 1099-MISC	Miscellaneous Income	
		2 Royalties			
		3 Other Income \$1,500.00	4 Federal income tax withheld	Copy B For Recipient	
PAYER'S Federal identification number 12-2XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S name, address, city, state, ZIP code CHARLOTTE BRENT 2621 TUDOR WAY YOUR CITY, STATE, ZIP		7 Nonemployee Compensation	8 Substitute payments in lieu of dividends or interest		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.		
Form 1099-MISC					

Charlotte wants any refund to be directly deposited in her checking account and, if there is a balance due, wants that amount electronically withdrawn from that account.

CHARLOTTE BRENT 2621 TUDOR WAY YOUR CITY STATE ZIP		1234
PAY TO THE ORDER OF _____		\$ _____
Your Bank _____		DOLLARS
Bank City, State, ZIP Code _____		
For _____		
: 325070760 : 450820134 1234		

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name JEREMY	M.I. A	Last name CLARK	Telephone number 451-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name JANICE	M.I. S	Last name CLARK	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1129 CHARLES ST		Apt #	City YOUR CITY	State YOUR ST ZIP code YOUR ZIP
4. Your Date of Birth 3/17/72	5. Your job title TECHNICIAN		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 12/12/74	8. Your spouse's job title ASST MANAGER		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you: Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
SEAN CLARK	9/1/11	SON	12	Y	Y	S	Y	N					
THOMAS CLARK	6/8/01	SON	12	Y	Y	S	Y	N					

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Clark

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) <u>900</u> 401K (B) _____ Roth IRA (B) _____ Other _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes – Clark

Jeremy and Janice were married two years ago. Janice tells you that her Social Security card has her old name because she hasn't notified SSA of her name change.

Jeremy says he had health insurance that meets MEC through his work for himself and his two sons. Janice did not have health insurance through her job and does not qualify for any exemptions.

(You should suggest that Janice contact SSA to correct her name to prevent delays in processing returns and to safeguard any future benefits.)

They did not itemize last year, and will not itemize this year. If there is a refund, they want a direct deposit to their checking account. If they owe, they will mail a check.



a. Employee's social security number 052-XX-XXXX						
b. Employer identification number (EIN) 13-1XXXXXX		1. Wages, tips, other compensation \$34,858.42		2. Federal income tax withheld \$1,575.50		
c. Employer's name, address, city state and ZIP Code G.K. ASSOCIATES, INC 313 TAYLOR STATESVILLE NC 28677		3. Social security wages \$34,858.42		4. Social security tax withheld \$2,161.22		
		5. Medicare wages and tips \$34,858.42		6. Medicare tax withheld \$505.45		
		7. Social security tips		8. Allocated tips		
d. Control number		9.		10. Dependant care benefits		
e. Employee's name (first, initial, last), address, city, state and ZIP code JANICE CLARK 1129 CHARLES ST YOUR CITY STATE ZIP		11. Nonqualified plans		12a. See instructions for box 12		
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.		
		14. Other		12c.		
		-----		12d.		
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-----		-----		-----		
-----		-----		-----		
15. State YS	Employer's state ID number 131XXXXXX	16. State wages, tips, etc. \$34,858.42	17. State income tax \$779.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

a. Employee's social security number 051-XX-XXXX						
b. Employer identification number (EIN) 13-0XXXXXX		1. Wages, tips, other compensation \$20,187.37		2. Federal income tax withheld \$2,562.97		
c. Employer's name, address, city state and ZIP Code MARC TECKTRONICS PO BOX 717 CHARLOTTE NC 28202		3. Social security wages \$21,087.37		4. Social security tax withheld \$1,307.42		
		5. Medicare wages and tips \$21,087.37		6. Medicare tax withheld \$305.77		
		7. Social security tips		8. Allocated tips		
d. Control number		9.		10. Dependant care benefits		
e. Employee's name (first, initial, last), address, city, state and ZIP code JEREMY CLARK 1129 CHARLES ST YOUR CITY STATE ZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$900.00		
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b. DD \$2,158.00		
		14. Other		12c.		
		-----		12d.		
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-----		-----		-----		
-----		-----		-----		
15. State YS	Employer's state ID number 130XXXXXX	16. State wages, tips, etc. \$20,187.37	17. State income tax \$423.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

<input type="checkbox"/> CORRECTED (if checked)		1 Unemployment compensation \$7,550.00		2016 Form 1099-G	Certain Government Payments
PAYER'S name, address, city, state, ZIP code EMPLOYMENT SECURITY COMMISSION 701 W MONROE ST CHARLOTTE NC 28211		2 State or local income tax refunds, credits or offsets			
PAYER'S Federal identification number 13-4XXXXXX	RECIPIENT'S identification number 051-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, city, state, ZIP code JEREMY CLARK 1129 CHARLES ST YOUR CITY STATE ZIP		5 RTAA payments		6 Taxable grants	
		7 Agriculture payments		8 If checked, box 2 is trade or business income > <input type="checkbox"/>	
Account number (see instructions)		9 Market gain		11 State income tax withheld	
		10. State	10b State identification no.		
Form 1099-G					

<input type="checkbox"/> CORRECTED (if checked)		Payer's RTN (optional)		2016 Form 1099-INT	Interest Income		
PAYER'S name, address, city, state, ZIP code ACE FINANCIAL CORPORATION 726 MAIN ST CHERRYVILLE NC 28201		1 Interest income \$220.75					
PAYER'S Federal identification number 13-3XXXXXX		RECIPIENT'S identification number 051-XX-XXXX		2 Early withdrawal penalty			
RECIPIENT'S name, address, city, state, and ZIP code JEREMY A CLARK 1129 CHARLES ST YOUR CITY STATE ZIP		3 Interest on US Savings Bonds and Treas. obligations			Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported		
		4 Federal income tax withheld		5 Investment expenses			
		6 Foreign Tax Paid		7 Foreign Country or US possession			
		8 Tax exempt interest		9 Specified private activity bond interest			
Account number (see instructions)		10 Market Discount		11 Bond Premium			
		12		13 Bond Premium on tax-exempt bond			
		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no		
				17 State tax withheld			
Form 1099-INT							

CORRECTED (if checked)

PAYER'S name, address, city, state, ZIP code FIRST UNITED BANK 1125 S 12TH ST PHILADELPHIA PA 19102		1 Total Ordinary Dividends \$197.00	2016 Form 1099-DIV	Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
PAYER'S Federal identification number 13-2XXXXXX		1b Qualified Dividends			
RECIPIENT'S name, address, city, state, ZIP code JANICE CLARK 1129 CHARLES ST YOUR CITY STATE ZIP		2a Total capital gain distr. \$50.00	2b Unrecap. Sec. 1250 gain		
RECIPIENT'S identification number 052-XX-XXXX	2c Section 1202 gain	2d Collectables (28%) gain			
FATCA filing requirement <input type="checkbox"/>		3 Nondividend distributions	4 Federal income tax withheld		
Account number (see instructions)		6 Foreign Tax Paid	7 Foreign Country or US possession		
		8 Cash liquidation distributions	9 Noncash liquidation distribution		
		10 Exempt-Interest dividends	11 Specified private activity bond interest dividends		
		12 State	13 State Identification no.		14 State tax withheld

Form **1099-DIV**

JEREMY A CLARK JANICE S CLARK 1129 CHARLES ST YOUR CITY STATE ZIP	1234
PAY TO THE ORDER OF _____	\$ _____
_____	DOLLARS
Your Bank Bank City, State, ZIP Code	
For _____	
: 325070760 : 620150606 1234	

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information

1. Your first name JAMES	M.I. C	Last name DANIELS	Telephone number 218-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name ANNETTE	M.I. V	Last name DANIELS	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1024 FOREST AVE		Apt #	City YOUR CITY	State YOUR ST
4. Your Date of Birth 8/5/57		5. Your job title HANDYMAN	6. Last year, were you:	
7. Your spouse's Date of Birth 1/11/58		8. Your spouse's job title SCHOOL COUNSELOR	9. Last year, was your spouse:	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		11. Have you or your spouse:		
		a. Been a victim of identity theft? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		b. Adopted a child? <input type="checkbox"/> Yes <input type="checkbox"/> No

Part II – Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death _____

b. Did you live with your spouse during any part of the last six months of 2015? Yes No

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MORRIS PETERSON	4/6/10	G-CHILD	12	Y	Y	S	Y	N					
BEVERLY DANIELS	3/28/94	DAUGHTER	12	Y	Y	S	Y	N					
KAREN VASQUEZ	11/6/60	SISTER	10	Y	Y	S	N	Y					

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes - Daniels

The Daniels' e-filed return for last year was rejected because someone had already filed a return using Annette's SSN. She brought a letter from the IRS showing her Identity Theft PIN is 924650.

Beverly is in her third year at a local college and attends full time. Beverly and her son Morris live with, and are supported by, James and Annette.

James paid a neighbor to watch Morris while they were at work and Beverly was at school. The neighbor, Janice Dobbins (707 Forest Ave), provided her Social Security number 145-xx-xxxx and a receipt for \$1,650.

Karen Vasquez, Annette's sister, came to live with them in March. Karen is disabled and draws a small Social Security check but has no other income.

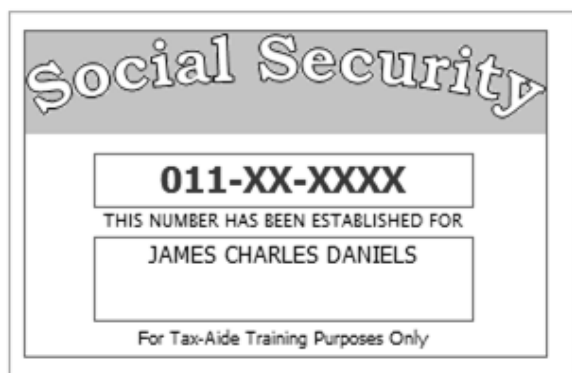
In addition to their W-2G, Annette shows you a statement from Resorts International indicating a lottery win of \$1,500.00. The company insists that a W-2G is not required as the odds of the wager were less than 300 to 1. Their total losses were \$4,500.

James was a Mason County deputy sheriff who suffered a line of duty injury. He was declared disabled by the department and placed on a disability pension. Normal pension age for Mason County Sheriff's Department is 60.

James and Annette had health insurance that met MEC standards through his disability benefits. Annette's sister has lived with them since March and is on Medicare. James' daughter and her son had no health insurance but she has an exemption for them because she is a member of a recognized religious sect. Her exemption number issued by the Marketplace is 5780435.

Since his retirement, James has been doing some light handyman work for a local company, and he has a few customers of his own. In addition to receiving a 1099-MISC, James also received \$3,752 from various clients through customer referrals and advertising. He drove his vehicle 1,456 miles for his business, 7,450 other miles. The vehicle was placed in service on January 2, 2013. They have a second vehicle, and he has printed logs documenting his mileage. His other expenses were:

Advertising - \$520 Office supplies - \$20 Small tools - \$156 Supplies - \$458



Social Security

013-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

MORRIS JAMES PETERSON

For Tax-Aide Training Purposes Only

Social Security

014-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

BEVERLY A DANIELS

For Tax-Aide Training Purposes Only

Social Security

015-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

KAREN MARIE VASQUEZ

For Tax-Aide Training Purposes Only

a. Employee's social security number 012-XX-XXXX						
b. Employer identification number (EIN) 14-1XXXXXX		1. Wages, tips, other compensation \$18,576.50	2. Federal income tax withheld \$728.00			
c. Employer's name, address, city state and ZIP Code DAVIS YOUNG SCHOOL DISTRICT 4816 RIDGE AVE WILMINGTON DE 19808		3. Social security wages \$18,576.50	4. Social security tax withheld \$1,151.74			
		5. Medicare wages and tips \$18,576.50	6. Medicare tax withheld \$269.36			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependant care benefits			
e. Employee's name (first, initial, last), address, city, state and ZIP code ANNETTE V DANIELS 1024 FOREST AVE YOUR CITY STATE ZIP		11. Nonqualified plans		12a. See instructions for box 12		
		13. Statutory Employee <input type="checkbox"/> Retiree Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.		
		14. Other		12c.		
		-----		12d.		
15. State YS	Employer's state ID number 141XXXXXX	16. State wages, tips, etc. \$18,576.50	17. State income tax \$834.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name

Form **W-2** Wage and Tax Statement **2016**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code TOMPKINS FINANCIAL 125 E MAIN ST WILMINGTON DE 19810		Payer's RTN (optional) 1 Interest income \$325.90 2 Early withdrawal penalty \$32.59		2016 Form 1099-INT		Interest Income
PAYER'S Federal identification number 13-3XXXXXX		RECIPIENT'S identification number 011-XX-XXXX		3 Interest on US Savings Bonds and Treas. obligations		
RECIPIENT'S name, address, city, state, and ZIP code JAMES & ANNETTE DANIELS 1024 FOREST AVE YOUR CITY, STATE, ZIP		4 Federal income tax withheld		5 Investment expenses		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		6 Foreign Tax Paid		7 Foreign Country or US possession		
		8 Tax exempt interest \$450.00		9 Specified private activity bond interest		
		10 Market Discount		11 Bond Premium		
		12		13 Bond Premium on tax-exempt bond		
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no	17 State tax withheld
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code TOMPKINS FINANCIAL 125 E MAIN ST WILMINGTON DE 19810		1 Total Ordinary Dividends \$850.00 1b Qualified Dividends \$29.00 2a Total capital gain distr.		2016 Form 1099-DIV		Dividends and Distributions
PAYER'S Federal identification number 13-3XXXXXX		RECIPIENT'S identification number 011-XX-XXXX		2b Unrecap. Sec. 1250 gain		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, city, state, ZIP code JAMES & ANNETTE DANIELS 1024 FOREST AVE YOUR CITY STATE ZIP		2c Section 1202 gain		2d Collectables (28%) gain		
		3 Nondividend distributions		4 Federal income tax withheld		
		6 Foreign Tax Paid		7 Foreign Country or US possession		
		8 Cash liquidation distributions		9 Noncash liquidation distribution		
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions)		10 Exempt-Interest dividends		11 Specified private activity bond interest dividends		
		12 State	13 State Identification no.	14 State tax withheld		
Form 1099-DIV						

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code RICK'S HOME CARE 14 LINDEN WAY WILMINGTON DE 19850		1 Rents	2016 Form 1099-MISC	Miscellaneous Income	
		2 Royalties			
		3 Other Income			
PAYER'S Federal identification number 16-0XXXXXX	RECIPIENT'S identification number 011-XX-XXXX	4 Federal income tax withheld	Copy B For Recipient		
		5 Fishing boat proceeds			
		6 Medical and health care payments			
RECIPIENT'S name, address, city, state, ZIP code JAMES DANIELS 1024 FOREST AVE YOUR CITY STATE ZIP		7 Nonemployee Compensation \$8,500.00	8 Substitute payments in lieu of dividends or interest		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
Form 1099-MISC					

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code MASON COUNTY PENSION FUND 240 OLD COUNTRY RD WILMINGTON DE 19808		1 Gross distribution \$12,250.00	2016 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$12,250.00			
		2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>		
PAYER'S Federal identification number 12-3XXXXXX	RECIPIENT'S identification number 011-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name, address, city, state, ZIP code JAMES C DANIELS 1024 FOREST AVE YOUR CITY STATE ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities		
		7. Distribution Code(s) 3	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other %	
		9a Your percentage of total distribution %	9b Total Employee Contributions		
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld \$.00	13. State/Payer's state no. 12359	14. State Distribution \$12,250.00	
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution	
Form 1099-R					

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, address, city, state, and ZIP code SEASIDE CASINO 1000 MAIN ST ATLANTIC CITY NJ 08401		1. Gross winnings \$6,000.00	2. Date won 10/30/2016
		3. Type of wager SLOTS	4. Federal income tax withheld \$600.00
		5. Transaction	6. Race
		7. Winnings from identical wagers	8. Cashier
PAYER'S Federal identification number 14-4XXXXXX	Payer's Telephone number 336-555-1212	9. Winner's taxpayer identification no. 011-XX-XXXX	10. Window
WINNER'S name, address, city, state, and ZIP JAMES C DANIELS 1024 FOREST AVE YOUR CITY STATE ZIP		11. First I.D. DRIVERS LIC	12. Second I.D. CREDIT CARD
		13. State Payer's identification no. NJ - 144XXXXXX	14. State Winnings
		15. State income tax withheld \$300.00	16. Local Winnings
		17. Local income tax withheld	18. Name of locality
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.			
Signature >		Date >	
Form W-2G			

2016
Form W2-G
Certain Gambling Winnings

This information is being furnished to the Internal Revenue Service

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

<input type="checkbox"/> CORRECTED (if checked)			
FILER'S name, address, city, state, and ZIP code MASON COUNTY COMMUNITY COLLEGE 125 COLLEGE DRIVE WILMINGTON DE 19810		1 Payments received for qualified tuition and related expenses \$12,500.00	2016 Form 1098-T
		2 Amounts billed for qualified tuition and related expenses	
FILER'S federal identification no. 16-1XXXXXX	STUDENT'S social security number 014-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>	
STUDENT'S name, address, city, state, and ZIP code BEVERLY DANIELS 1024 FOREST AVE		4 Adjustments made for a prior year	5 Scholarships or grants \$4,000.00
		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 2017. > <input type="checkbox"/>
		8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>
Service Provider/Acct No. (see instr.)		10 Ins. contract reimb/refund	
Form 1098-T			

Tuition Statement

Copy B For Student

This is important tax information and is being furnished to the Internal Revenue Service. This form may be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.

James made a small payment on Beverly's educational loan last year, and asks if he can claim any part of that on his return.

<input type="checkbox"/> CORRECTED (if checked)			
RECIPIENT'S/LENDER'S name, address, city, state, and ZIP code EDU-LOANS, INC 782 E CAMPBELL ST WILMINGTON DE, 19809		20 16 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no. 14-6XXXXXX	BORROWER'S social security number 011-XX-XXXX	1 Student loan interest received by lender \$77.00	Copy B For Borrower <small>This important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.</small>
BORROWER'S name, address, city, state and ZIP code JAMES C DANIELS 1024 FOREST AVE YOUR CITY, STATE, ZIP			
Account number (see instructions)		2 If checked box 1 does not include loan origination fees and/or capitalized interest for loans made before September, 1 2004 <input type="checkbox"/>	
Form 1098-E			

The Daniels want to use direct deposit if due a refund, or EFT if they owe additional tax.

JAMES C DANIELS ANNETTE V DANIELS 1024 FOREST AVE YOUR CITY STATE ZIP		_____ _____ _____ _____	1234 \$ _____ DOLLARS
PAY TO THE ORDER OF _____			
Your Bank Bank City, State, ZIP Code			
For _____			
: 325070760 : 987123444 1234			

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information

1. Your first name ALBERT	M.I. J	Last name MEADOWS	Telephone number 352-222-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name LOIS	M.I. C	Last name MEADOWS	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 24 NORTH ST		Apt #	City YOUR CITY	State YOUR ST
3. Mailing address 24 NORTH ST		Apt #	City YOUR CITY	State YOUR ST
4. Your Date of Birth 1/17/53	5. Your job title RETIRED	6. Last year, were you:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth 3/15/75	8. Your spouse's job title TEACHER	9. Last year, was your spouse:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse:				
a. Been a victim of identity theft?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II – Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death _____

b. Did you live with your spouse during any part of the last six months of 2015? Yes No

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
WARREN MEADOWS	6/21/01	SON	12	Y	Y	S	Y	N					

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Meadows

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes - Meadows

Albert was married previously to Eleanor Meadows 128-xx-xxxx and he pays her \$100.00 per month alimony.

Albert retired from AMTRAK and started drawing his pension on December 1, 2014, after 30 years of service. His pension was set up as joint/survivor as he didn't retire until after he had married Lois.

Albert is not eligible for retiree health insurance coverage at this time. Lois just started work and doesn't have health insurance through her employer. Their son Warren did not have health insurance either. Albert purchased health insurance thru the Marketplace for himself, his wife and his son, in December 2015. When Albert purchased health insurance for the family he estimated their household income at \$2,000 per month.



a. Employee's social security number 126-XX-XXXX			
b. Employer identification number (EIN) 11-4XXXXXX		1. Wages, tips, other compensation \$8,999.56	2. Federal income tax withheld \$925.98
c. Employer's name, address, city state and ZIP Code ELMONT ELEMENTARY SCHOOL 640 MAIN ST WILMINGTON, DE 19803		3. Social security wages \$9,449.56	4. Social security tax withheld \$585.87
		5. Medicare wages and tips \$9,449.56	6. Medicare tax withheld \$137.02
		7. Social security tips	8. Allocated tips
d. Control number		9.	10. Dependant care benefits
e. Employee's name (first, initial, last), address, city, state and ZIP code LOIS C. MEADOWS 24 NORTH STREET YOUR CITY STATE ZIP		11. Nonqualified plans	12a. See instructions for box 12 D \$450.00
		13. Statutory Employee <input type="checkbox"/> Retiree <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>	12b.
		14. Other	12c.
			12d.
15. State YS	Employer's state ID number 114XXXXXX	16. State wages, tips, etc. \$8,999.56	17. State income tax \$125.00
			18. Local wages, tips, etc.
			19. Local income tax
			20. Locality name

Form **W-2** Wage and Tax Statement **2016**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, address, city, state, ZIP code MARSHLAND NATIONAL BANK 200 MAIN STREET WILMINGTON DE 19803		Payer's RTN (optional)	2016 Form 1099-INT
PAYER'S Federal identification number 11-2XXXXXX		1 Interest income \$236.54	
RECIPIENT'S name, address, city, state, and ZIP code ALBERT MEADOWS 24 NORTH STREET YOUR CITY STATE ZIP		2 Early withdrawal penalty \$23.06	Interest Income Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported
RECIPIENT'S identification number 125-XX-XXXX		3 Interest on US Savings Bonds and Treas. obligations \$532.00	
FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld	
		5 Investment expenses	
Account number (see instructions)		6 Foreign Tax Paid	
		7 Foreign Country or US possession	
		8 Tax exempt interest	
		9 Specified private activity bond interest	
		10 Market Discount	
		11 Bond Premium	
		12	
		13 Bond Premium on tax-exempt bond	
		14 Tax-exempt and tax credit bond CUSIP no.	
		15 State	
		16 State Identification no	
		17 State tax withheld	

Form **1099-INT**

<input type="checkbox"/> CORRECTED (if checked)						Dividends and Distributions	
PAYER'S name, address, city, state, ZIP code DELAWARE ELECTRIC 105 JUDGES ST WILMINGTON, DE 19803		1 Total Ordinary Dividends \$232.00		2016 Form 1099-DIV		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		1b Qualified Dividends \$232.00					
		2a Total capital gain distr. \$45.00		2b Unrecap. Sec. 1250 gain			
PAYER'S Federal identification number 11-1XXXXXX	RECIPIENT'S identification number 125-XX-XXXX	2c Section 1202 gain		2d Collectables (28%) gain			
RECIPIENT'S name, address, city, state, ZIP code ALBERT J. MEADOWS 24 NORTH ST YOUR CITY STATE ZIP		3 Nondividend distributions \$14.75		4 Federal income tax withheld			
				5 Investment expenses			
		6 Foreign Tax Paid \$34.80		7 Foreign Country or US possession			
		8 Cash liquidation distributions		9 Noncash liquidation distribution			
		10 Exempt-Interest dividends		11 Specified private activity bond interest dividends			
Account number (see instructions)		12 State	13 State Identification no.	14 State tax withheld			
Form 1099-DIV							

<input type="checkbox"/> CORRECTED (if checked)						Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, address, city, state, ZIP code SECOND FEDERAL CREDIT UNION 242 MOTT ST WILMINGTON DE 19802		1 Gross distribution \$1,975.00		2016 Form 1099-R		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service			
		2a Taxable amount \$1,975.00							
		2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>					
PAYER'S Federal identification number 11-3XXXXXX	RECIPIENT'S identification number 125-XX-XXXX	3 Capital gain (included in box 2a).		4 Federal income tax withheld \$200.00					
RECIPIENT'S name, address, city, state, ZIP code ALBERT J. MEADOWS 24 NORTH STREET YOUR CITY STATE ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities					
		7. Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other %					
		9a Your percentage of total distribution %		9b Total Employee Contributions					
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld		13. State/Payer's state no. 113XXXXXX				14. State Distribution \$1,975.00	
Account number (see instructions)		15. Local tax withheld		16. Name of Locality				17. Local Distribution	
Form 1099-R									

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		20 16		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO.	15-6XXXXXX	3. Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 2016		\$14,782.00	COPY B - FOR RECIPIENTS RECORDS THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.
1. Claim Number and Payee Code	A1250467594	4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2016			
2. Recipient's Identification Number	125-XX-XXXX	5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 2016*		\$14,782.00	
Recipient's Name, Address, City, State and ZIP Code	ALBERT JAMES MEADOWS 24 NORTH ST YOUR CITY, STATE, ZIP	6. Workers Compensation Offset in 2016			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2015			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2014			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2013			
		10. Federal Income Tax Withheld		11. Medicare Premium	

Form **RRB-1099**

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		20 16		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO.	15-6XXXXXX	3. Employee Contributions		\$38,442.56	COPY B - THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.
1. Claim Number and Payee Code	A1250467594	4. Contributory Amount Paid		\$21,569.56	
2. Recipient's Identification Number	125-XX-XXXX	5. Vested Dual Benefit			
Recipient's Name, Address, City, State and ZIP Code	ALBERT JAMES MEADOWS 24 NORTH ST YOUR CITY, STATE, ZIP	6. Supplemental Annuity			
		7. Total Gross Paid		\$21,569.56	
		8. Repayments			
		9. Federal Income Tax Withheld		\$1,420.00	
		10. Rate of Tax			
				11 Country 12 Medicare Premium	

Form **RRB-1099-R**

<input type="checkbox"/> CORRECTED (if checked)				
RECIPIENT'S/LENDER'S name, address, city, state, and ZIP code WOODBURY COMMUNITY COLLEGE 23 WORTH ST WILMINGTON, DE 19802		20 16 Form 1098-E		Student Loan Interest Statement
RECIPIENT'S federal identification no. 10-4XXXXXX	BORROWER'S social security number 126-XX-XXXX	1 Student loan interest received by lender \$175.00		Copy B For Borrower This important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
BORROWER'S name, address, city, state and ZIP code LOIS C. MEADOWS 24 NORTH STREET YOUR CITY STATE ZIP				
Account number (see instructions)		2 If checked box 1 does not include loan origination fees and/or capitalized interest for loans made before September, 1 2004. <input type="checkbox"/>		
Form 1098-E				

Form 1095-A Department of the Treasury Internal Revenue Service	Health Insurance Marketplace Statement > Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a . <input type="checkbox"/> CORRECTED	OMB No. 1545-2232
		20 16

Part I Recipient Information

1 Marketplace Identifier 12-333XXXX	2 Marketplace-assigned policy number XXXXXX	3 Policy issuer's name INSURER
4 Recipient's name ALBERT JAMES MEADOWS		5 Recipient's SSN 125-XX-XXXX
		6 Recipient's date of birth 01/17/1953
7 Recipient's spouse's name LOIS CHRISTINE MEADOWS		8 Recipient's spouse's SSN 126-XX-XXXX
		9 Recipient's spouse's date of birth 03/15/1975
10 Policy start date 01/01/2016	11 Policy Termination Date 12/31/2016	12 Street Address (including apartment number) 24 NORTH STREET
13 City, State, Country and ZIP code YOUR CITY STATE ZIP		

Part II Coverage Household

A Covered Individual Name	B Covered Individual SSN	C. Date of	D. Start Date	E. Termination
16 ALBERT J. MEADOWS	125-XX-XXXX	01/17/1953	01/01/2016	12/31/2016
17 LOIS C. MEADOWS	126-XX-XXXX	03/15/1975	01/01/2016	12/31/2016
18 WARREN MEADOWS	127-XX-XXXX	06/21/2001	01/01/2016	12/31/2016
19				
20				

Form: 1095-A

Part III Household Information

Month	A Monthly Premium Amount	B Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax
21 January	\$147.67	\$125.00	\$0.00
22 February	\$147.67	\$125.00	\$0.00
23 March	\$147.67	\$125.00	\$0.00
24 April	\$147.67	\$125.00	\$0.00
25 May	\$147.67	\$125.00	\$0.00
26 June	\$147.67	\$125.00	\$0.00
27 July	\$147.67	\$125.00	\$0.00
28 August	\$147.67	\$125.00	\$0.00
29 September	\$147.67	\$125.00	\$0.00
30 October	\$147.67	\$125.00	\$0.00
31 November	\$147.67	\$125.00	\$0.00
32 December	\$147.67	\$125.00	\$0.00
33 Annual Totals	\$1,772.04	\$1,500.00	\$0.00

Part III for ALBERT MEADOWS Form: 1095-A

ALBERT J. MEADOWS LOIS C. MEADOWS 24 NORTH STREET YOUR CITY STATE ZIP	1234
PAY TO THE _____ ORDER OF _____	\$ _____ DOLLARS
Your Bank _____ Bank City, State, ZIP Code _____	
For _____	
: 325070760 : 5175374190 1234	

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

Please complete pages 1-3 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name JAMES	M.I. C	Last name MILLER	Telephone number 956-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 10250 WILDER RD			Apt #	City YOUR CITY	State YOUR ST ZIP code YOUR ZIP
4. Your Date of Birth 8/25/53	5. Your job title OFFICE MANAGER		6. Last year, were you:		
			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
			c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		
			a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No		
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		
			c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you or your spouse:					
a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			b. Adopted a child? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
JARROD MILLER	9/8/90	SON	12	Y	Y	S	Y	N					
ANTHONY MURRAY	3/9/02	G-SON	12	Y	Y	S	Y	N					

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) <u>2,000</u> 401K (B) _____ Roth IRA (B) _____ Other _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Miller

Interview Notes - Miller

James' wife left him in 2007 and has not lived with him since. She files her own return and informs him that she is not planning to itemize. He has not itemized previously.

James' son Jarrod took time off after high school before starting college, so is older than most students, but lives with his father and is supported by him. Jarrod had \$1,500 income and will be filing his tax return but not claiming his own exemption.

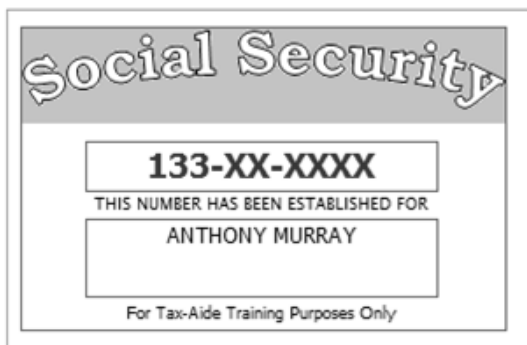
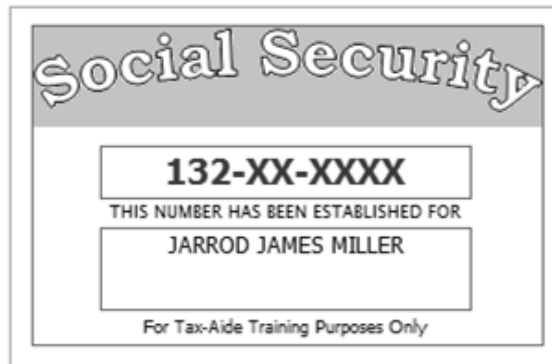
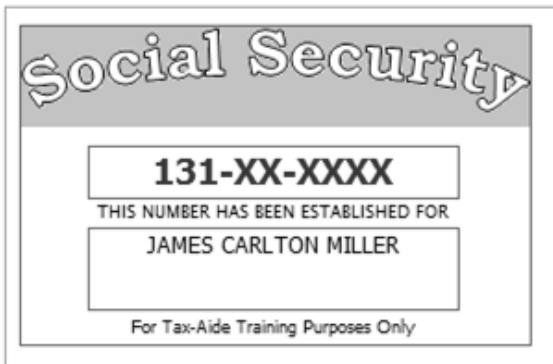
James, as a retired FBI agent, had health insurance that meets MEC for himself and his son, Jarrod. James also fully supports his grandson, Anthony because Anthony's mother is working out of the country. She will not claim him on her return, but she does provide health insurance for him.

Jarrod is a full-time student in his third year at Harris College. He has never been convicted of a felony. James has been able to claim American Opportunity Credit for two previous years.

James recently started a job as an office manager at a large wholesale nursery company.

On 7/1/12 James started drawing his pension, which was not set up as joint/survivor. He has the last pension payment stub of the current tax year, showing health insurance premiums withheld from his monthly deposits totaling \$3,300.

James purchased his home in 2008 and received the \$7,500 credit. He has been paying \$500.00 each year but wants to pay \$1,000 this year because of the large refund he will receive.



		a. Employee's social security number 131-XX-XXXX				
b. Employer identification number (EIN) 16-6XXXXXX		1. Wages, tips, other compensation \$12,873.12		2. Federal income tax withheld \$662.00		
c. Employer's name, address, city state and ZIP Code EVERGREEN NURSERY COMPANY 2300 W GREEN ST CHARLOTTE NC 28205		3. Social security wages \$14,873.12		4. Social security tax withheld \$922.13		
		5. Medicare wages and tips \$14,873.12		6. Medicare tax withheld \$215.66		
		7. Social security tips		8. Allocated tips		
d. Control number		9.		10. Dependant care benefits		
e. Employee's name (first, initial, last), address, city, state and ZIP code JAMES C MILLER 10250 WILDER ROAD YOUR CITY STATE ZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$2,000.00		
		13. Statutory Employee <input type="checkbox"/> Retiree <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.		
		14. Other		12c.		
		-----		12d.		
15. State YS	Employer's state ID number 166XXXXXX	16. State wages, tips, etc. \$12,873.12	17. State income tax \$358.80	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code DAVIS INVESTMENT SERVICES 175 N TUCKER BLVD RALEIGH NC 27603			Payer's RTN (optional)	2016 Form 1099-INT		Interest Income
			1 Interest income \$756.00			
			2 Early withdrawal penalty		Copy B For Recipient	
PAYER'S Federal identification number 16-7XXXXXX	RECIPIENT'S identification number 131-XX-XXXX		3 Interest on US Savings Bonds and Treas. obligations			
RECIPIENT'S name, address, city, state, and ZIP code JAMES C MILLER 10250 WILDER ROAD YOUR CITY STATE ZIP			4 Federal income tax withheld	5 Investment expenses		
			6 Foreign Tax Paid	7 Foreign Country or US possession		
			8 Tax exempt interest	9 Specified private activity bond interest		
			10 Market Discount	11 Bond Premium		
			FATCA filing requirement <input type="checkbox"/>	12	13 Bond Premium on tax-exempt bond	
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no.	17 State tax withheld
			-----	-----	-----	-----
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)				Dividends and Distributions	
PAYER'S name, address, city, state, ZIP code FIELDS INVESTMENT COMPANY 2121 SPRUCE ST PITTSBURGH PA 15219		1 Total Ordinary Dividends \$857.00	2016 Form 1099-DIV		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		1b Qualified Dividends \$857.00			
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		
PAYER'S Federal identification number 16-8XXXXXX	RECIPIENT'S identification number 131-XX-XXXX	2c Section 1202 gain	2d Collectables (28%) gain		
RECIPIENT'S name, address, city, state, ZIP code JAMES C MILLER 10250 WILDER ROAD YOUR CITY STATE ZIP		3 Nondividend distributions \$15.45	4 Federal income tax withheld		
			5 Investment expenses		
		6 Foreign Tax Paid \$12.75	7 Foreign Country or US possession		
		8 Cash liquidation distributions	9 Noncash liquidation distribution		
		10 Exempt-Interest dividends	11 Specified private activity bond interest dividends		
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)		12 State	13 State Identification no.	14 State tax withheld	
Form 1099-DIV					

<input type="checkbox"/> CORRECTED (if checked)				Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name, address, city, state, ZIP code CUMMINGS & ASSOCIATES INVESTMENTS PO BOX 444 RALEIGH NC 27602-0444		1 Gross distribution \$5,000.00	2016 Form 1099-R		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service	
		2a Taxable amount \$5,000.00				
		2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>			
PAYER'S Federal identification number 16-2XXXXXX	RECIPIENT'S identification number 131-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld			
RECIPIENT'S name, address, city, state, ZIP code JAMES C MILLER 10250 WILDER ROAD YOUR CITY STATE ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities			
		7. Distribution Code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other %		
		9a Your percentage of total distribution %	9b Total Employee Contributions			
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld \$.00	13. State/Payer's state no. YS/162XXXXXX	14. State Distribution \$5,000.00		
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution		
Form 1099-R						

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045	STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return		2016	OMB No. 1545-0119 Form: 1099R Distribution From Pensions, Annuities Retirement or Profit- Sharing Plans, IRA's, Insurance Contracts, etc.	
	PAYER's Federal Identification 16-5XXXXXX	Recipient's ID No. (Annuitant) 131-XX-XXXX	Account number (Retirement Claim) CSA 4567850	1. Gross distribution \$26,864.00	
	5. Employee Contributions/ Designed ROTH Contributions or Insurance Premiums	PAID TO → JAMES C MILLER 10250 WILDER ROAD YOUR CITY STATE ZIP		2a. Taxable amount	
	7. Distribution Code(s) 7-NONDISABILITY			4. Federal Income Tax Withheld \$1,380.00	
9b. Total Employee Contributions \$49,872.00			State 1 10. State Income Tax Withheld		
			State 2 11. State Income Tax Withheld		

James may have enough to itemize and would like us to check that for him.

- Medical – Doctors (Unreimbursed) \$230
- Hearing aids \$1,200
- Dentist \$275
- Long Term Care insurance \$2,450
- Church donations – statement from church \$2,100
- Salvation Army – paid by check \$75
- Salvation Army – microwave, bedroom set, clothing..... \$480
- Personal property tax (based on value) \$235
- Real estate taxes \$1,750
- Mortgage insurance premium \$258
- Mortgage interest from Form 1098

Use ZIP code 28145 for state sales tax: state rate 4.75 plus 2.25% local rate.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, city, state, and ZIP code BANKERS MORTGAGE COMPANY 1023 ARMORY DRIVE RALEIGH NC 27605		* 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.	20 16 Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification number 16-4XXXXXX	PAYER'S social security number 131-XX-XXXX	1. Mortgage interest received from payer(s)/borrower(s) * \$5,560.00	Copy B For Payer/Borrower The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.	
PAYER'S/BORROWER'S name, address, city, state, and ZIP code JAMES C MILLER 10250 WILDER ROAD YOUR CITY STATE ZIP		2. Points paid on purchase of principal residence		
Account number (see instructions)		3. Refund of overpaid interest		
		4.		
		5.		
Form 1098				

CORRECTED (if checked)

FILER'S name, address, city, state, and ZIP code HARRIS COLLEGE 15 COLLEGE DRIVE CHARLOTTE NC 28210		1 Payments received for qualified tuition and related expenses \$6,100.00	20 16 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses		
FILER'S federal identification no. 16-9XXXXXX	STUDENT'S social security number 132-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form maybe used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name, address, city, state, and ZIP code JARROD JAMES MILLER 10250 WILDER RD YOUR CITY STATE ZIP		4 Adjustments made for a prior year	5 Scholarships or grants \$1,500.00	
		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 2017. > <input type="checkbox"/>	
Service Provider/Act No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb/refund	
Form 1098-T				

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name JOANNE	M.I. M	Last name MOORE	Telephone number 616-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 200 AMBER PLACE		Apt #	City YOUR CITY	State YOUR ST ZIP code YOUR ZIP	
4. Your Date of Birth 12/29/63	5. Your job title NURSE		6. Last year, were you:		
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		11. Have you or your spouse:		a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Legally Separated Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death **2014**

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

										To be completed by a Certified Volunteer Preparer			
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
TERESA MOORE	5/21/01	DAUGHTER	12	Y	Y	S	Y	N					
DIANA MOORE	9/28/98	DAUGHTER	12	Y	Y	S	Y	N					
COREY MOORE	5/15/95	SON	12	Y	Y	S	Y	N					

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) <u>1,385</u> 401K (B) _____ Roth IRA (B) _____ Other _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes - Moore

Joanne was widowed in April 2014. Her husband was a federal employee at the time of his death, and Joanne was able to start drawing his joint/survivor annuity in January 2015.

Joanne is repaying a student loan and received a statement showing that she paid \$459.75 in interest last year.

Her tax-exempt interest was also exempt from state tax.

Corey is a full-time student at Oakland University. He started his third year last fall. His grandmother made the payments for his tuition directly to the university on his behalf. He has never been convicted of a felony.

Joanne and her husband were never able to itemize and she doubts if she can this year either, as they have no mortgage on their home and they have very good health insurance that covers the whole family.

She tells you that the DD amount on her W-2 indicates insurance that met MEC for herself and all three children.



a. Employee's social security number 141-XX-XXXX					
b. Employer identification number (EIN) 10-5XXXXXX		1. Wages, tips, other compensation \$41,600.04		2. Federal income tax withheld \$1,981.65	
c. Employer's name, address, city state and ZIP Code JEFFERSON MEMORIAL HOSPITAL 101 N MARKET ST PHILADELPHIA PA 19102		3. Social security wages \$42,985.04		4. Social security tax withheld \$2,665.07	
		5. Medicare wages and tips \$42,985.04		6. Medicare tax withheld \$623.28	
		7. Social security tips		8. Allocated tips	
d. Control number		9.		10. Dependant care benefits	
e. Employee's name (first, initial, last), address, city, state and ZIP code JOANNE M MOORE 200 AMBER PLACE YOUR CITY, STATE, ZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$1,385.00	
		13. Statutory Employee <input type="checkbox"/> Retiree <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b. DD \$2,895.57	
		14. Other		12c.	
				12d.	
15. State YS	Employer's state ID number 105XXXXXX	16. State wages, tips, etc. \$41,600.04	17. State income tax \$1,209.72	18. Local wages, tips, etc.	19. Local income tax
20. Locality name					
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.					

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code BEACON BANK & TRUST CO 123 CHERRYVILLE AVE HARTFORD CT 06101		Payer's RTN (optional)	2016 Form 1099-INT		Interest Income Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported	
PAYER'S Federal identification number 10-6XXXXXX		RECIPIENT'S identification number 141-XX-XXXX	1 Interest income \$189.35			
RECIPIENT'S name, address, city, state, and ZIP code JOANNE M MOORE 200 AMBER PLACE YOUR CITY STATE ZIP		2 Early withdrawal penalty		3 Interest on US Savings Bonds and Treas. obligations		
		4 Federal income tax withheld		5 Investment expenses		
		6 Foreign Tax Paid		7 Foreign Country or US possession		
		8 Tax exempt interest \$275.00		9 Specified private activity bond interest		
		10 Market Discount		11 Bond Premium		
		12		13 Bond Premium on tax-exempt bond		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no	
					17 State tax withheld	
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, address, city, state, ZIP code HARRISON INVESTMENTS 7700 W. SEVENTH ST PHILADELPHIA, PA 19104		1 Total Ordinary Dividends \$726.34	2016 Form 1099-DIV	Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		1b Qualified Dividends \$726.34		
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	
PAYER'S Federal identification number 10-9XXXXXX	RECIPIENT'S identification number 141-XX-XXXX	2c Section 1202 gain	2d Collectables (28%) gain	
RECIPIENT'S name, address, city, state, ZIP code JOANNE M. MOORE 200 AMBER PLACE YOUR CITY, STATE, ZIP		3 Nondividend distributions \$16.89	4 Federal income tax withheld	
			5 Investment expenses	
		6 Foreign Tax Paid \$6.75	7 Foreign Country or US possession	
		8 Cash liquidation distributions	9 Noncash liquidation distribution	
	FATCA filing requirement <input type="checkbox"/>	10 Exempt-Interest dividends	11 Specified private activity bond interest dividends	
Account number (see instructions)		12 State	13 State Identification no.	14 State tax withheld
		-----	-----	-----
Form 1099-DIV				

PAID BY	OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045	STATEMENT OF SURVIVOR ANNUITY PAID Copy B - File with Federal tax return	2016	OMB No. 1545-0119 Form: 1099R Distribution From Pensions, Annuities Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Form CSF-1099-R (annuity benefits paid to a survivor annuitant) This information is being furnished to the Department of Treasury - Internal Revenue Service	PAYER's Federal Identification 16-5XXXXXX	Recipient's ID No. (Annuitant) 141-XX-XXXX	Account number (Retirement Claim No.) CSA 2916173	1. Gross distribution \$17,585.25
	5. Employee Contributions/ Designed ROTH Contributions or Insurance Premiums*	PAID TO → JOANNE M MOORE 200 AMBER PLACE YOUR CITY STATE ZIP		2a. Taxable amount
	7. Distribution Code(s) 4-DEATH BENEFIT			4. Federal Income Tax Withheld \$0.00
	9b. Total Employee Contributions \$34,250.00			State 1 10. State Income Tax Withheld
				State 2 11. State Income Tax Withheld

CORRECTED (if checked)

PAYER'S name, address, city, state, and ZIP code HIGH ROLLER CASINO 233 CATAWBA HIGHWAY RENO NV 89510		1. Gross winnings \$1,750.00	2. Date won 06/25/2016	2016 Form W2-G Certain Gambling Winnings
PAYER'S Federal identification number 10-7XXXXXX		3. Type of wager BINGO	4. Federal income tax withheld \$175.00	
Payer's Telephone number 775-555-XXXX		5. Transaction	6. Race	
WINNER'S name, address, city, state, and ZIP JOANNE MOORE 200 AMBER PLACE YOUR CITY STATE ZIP		7. Winnings from identical wagers	8. Cashier	
9. Winner's taxpayer identification no. 141-XX-XXXX		10. Window		This information is being furnished to the Internal Revenue Service
11. First I.D.		12. Second I.D.		
13. State Payer's identification no.		14. State Winnings		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
15. State income tax withheld		16. Local Winnings		
17. Local income tax withheld		18. Name of locality		
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.				
Signature >		Date >		
Form W-2G				

CORRECTED (if checked)

FILER'S name, address, city, state, and ZIP code OAKLAND UNIVERSITY 677 OAKLAND BLVD COLUMBUS OH 43216		1 Payments received for qualified tuition and related expenses \$16,900.00	2016 Form 1098-T	Tuition Statement
FILER'S federal identification no. 10-8XXXXXX		2 Amounts billed for qualified tuition and related expenses		
STUDENT'S social security number 143-XX-XXXX		3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form maybe used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name, address, city, state, and ZIP code COREY MOORE 200 AMBER PLACE YOUR CITY STATE ZIP		4 Adjustments made for a prior year	5 Scholarships or grants \$10,000.00	
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 2017. > <input type="checkbox"/>		
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb/refund	
Form 1098-T				

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-3 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name BEN	M.I. A	Last name PARSONS	Telephone number 422-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name PAT	M.I. N	Last name HARPER	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 30911 LOST MEADOW		Apt #	City YOUR CITY	State YOUR ST
4. Your Date of Birth 3/28/38		5. Your job title RETIRED		6. Last year, were you:
7. Your spouse's Date of Birth 10/30/40		8. Your spouse's job title DECEASED 10/2/16		9. Last year, was your spouse:
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		11. Have you or your spouse:		
		a. Been a victim of identity theft? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death **2016**

b. Did you live with your spouse during any part of the last six months of 2015? Yes No

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MADISON CHAMBERS	4/5/99	GRANDCHILD	9	Y	Y	S	Y	N					

Parsons

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes - Parsons

Ben is a retired deputy sheriff, and Pat was a homemaker prior to her death. He tells you that he pays \$150 a month for health insurance and it is deducted from his pension. He started drawing his pension January 1, 2004, and he chose the joint/survivor option. They are both on Medicare for health insurance.

Ben's granddaughter, Madison Chambers, moved in with them last April. He provides all of her support. Madison is covered under her mother's insurance policy.

Ben had high unreimbursed medical expenses which may allow him to itemize. He brought a list of his expenses. They have never itemized previously. All expenses listed were unreimbursed.

Pat had gambling losses of \$2,550.

Ben sold 200 shares of Warner, Inc. that he had inherited from his father on October 1, 1999 when the stock was worth \$10 per share. His father paid \$8 per share when he purchased it in 1996.

Pat had a small business designing greeting cards for a few local drug stores. Her income (not on a 1099-MISC) was \$1,500, with expenses for design software and supplies of \$945.

Last year Ben's return was rejected because it appeared that someone had already e-filed using his Social Security number. He provides a letter he received from the IRS with the PIN number he is to use this year when completing his return. The number is 754269.



<input type="checkbox"/> CORRECTED (if checked)		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, address, city, state, ZIP code HARRIS TRUST CO PO BOX 1379 INDIANAPOLIS IN 46204		1 Gross distribution \$13,223.00	2016 Form 1099-R
		2a Taxable amount \$13,223.00	
		2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>
PAYER'S Federal identification number 21-7XXXXXX	RECIPIENT'S identification number 221-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$610.00
RECIPIENT'S name, address, city, state, ZIP code BEN A PARSONS 30911 LOST MEADOW YOUR CITY STATE ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
		7. Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>
		8 Other	%
		9a Your percentage of total distribution %	9b Total Employee Contributions
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld	13. State/Payer's state no. YS 217
		14. State Distribution \$13,223.00	
Account number (see instructions)		15. Local tax withheld	16. Name of Locality
		17. Local Distribution	
Form 1099-R			

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

This information is being furnished to the Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, address, city, state, ZIP code AUBURN SHERIFF'S DEPARTMENT 1 HOTEL RD LEWISTON ME 04240		1 Gross distribution \$23,919.00	2016 Form 1099-R
		2a Taxable amount	
		2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>
PAYER'S Federal identification number 21-6XXXXXX	RECIPIENT'S identification number 221-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,196.00
RECIPIENT'S name, address, city, state, ZIP code BEN A PARSONS 30911 LOST MEADOW YOUR CITY STATE ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
		7. Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>
		8 Other	%
		9a Your percentage of total distribution %	9b Total Employee Contributions \$107,429.00
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld	13. State/Payer's state no.
		14. State Distribution	
Account number (see instructions)		15. Local tax withheld	16. Name of Locality
		17. Local Distribution	
Form 1099-R			

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

This information is being furnished to the Internal Revenue Service

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20 16 <input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name BEN A PARSONS		Box 2. Beneficiary's Social Security 221-XX-XXXX
Box 3. Benefits Paid in 2016 \$12,108.00	Box 4. Benefits Repaid to SSA in	Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$12,108.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit	\$10,423.20	
Medicare Part B premiums deducted from your benefits	\$1,258.80	
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$426.00	
Total Additions	\$12,108.00	
Benefits for 2016	\$12,108.00	Box 6. Voluntary Federal Income Tax Withheld
Benefits for 2015		Box 7. Address BEN A PARSONS 30911 LOST MEADOW YOUR CITY STATE ZIP
Benefits for 2014		Box 8. Claim Number (use this number if you need to contact SSA) 221-XX-XXXXA
Benefits for 2013		

Form **SSA-1099-SM**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20 15 <input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name PAT N HARPER		Box 2. Beneficiary's Social Security 222-XX-XXXX
Box 3. Benefits Paid in 2015 \$7,920.00	Box 4. Benefits Repaid to SSA in	Box 5. Net Benefits Paid for 2015 (Box 3 minus Box 4) \$7,920.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit	\$6,660.90	
Medicare Part B premiums deducted from your benefits	\$944.10	
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$315.00	
Total Additions	\$7,920.00	
Benefits for 2015	\$7,920.00	Box 6. Voluntary Federal Income Tax Withheld
Benefits for 2014		Box 7. Address PAT N HARPER 30911 LOST MEADOW YOUR CITY STATE ZIP
Benefits for 2013		Box 8. Claim Number (use this number if you need to contact SSA) 222-XX-XXXXA
Benefits for 2012		

Form **SSA-1099-SM**

ABC Brokerage2715 Albine Lane
Boston, MA 02110**2016 TAX REPORTING STATEMENT****BEN PARSONS**
30911 Lost Meadow, Your City, YS ZIP
Account No. 111-227
221-XX-XXXX
Payer's Fed ID Number: XX-XXXXXXX**Form 1099-DIV 2016 Dividends and Distributions**

Copy B for Recipient (OMB NO. 1545-0110)

Box		Amount
1a	Total Ordinary Dividends	1,565.00
1b	Qualified Dividends	875.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	737.00
2b	Capital Gains that represent Unrecaptured 125%	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%)	0.00
3	Nondividend Distributions	18.25
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	16.75
7	Foreign Country or U.S. Possession	0.00
8	Cash Liquidation Distributions	0.00
9	Non-Cash Liquidation Distributions	0.00
10	Exempt-Interest Dividends	0.00
11	Specified Private Activity Bond Interest Dividends	0.00
12	State	
13	State Identification No.	
14	State Tax Withheld	0.00
	FATCA filing requirement	

Form 1099-INT 2016 Interest Income

Copy B for Recipient (OMB NO. 1545-0112)

Box		Amount
1	Interest Income	17.25
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest	232.00
9	Specified Private Activity Bond Interest	0.00
10	Market Discount	0.00
	Market Discount on Noncovered Securities	0.00
11	Bond Premium	0.00
	Bond Premium on Noncovered Securities	0.00
13	Bond Premium on Tax-Exempt Bond	0.00
14	Tax-Exempt and Tax Credit Bond CUSIP No.	
15	State	
16	State Identification No.	
17	State Tax Withheld	0.00
	FATCA filing requirement	

**These amounts are not reported to the IRS.

ABC Brokerage2715 Alpine Lane
Boston, MA 02110**2016 TAX REPORTING STATEMENT****BEN PARSONS**
30911 Lost Meadow, Your City, YS ZIP
Account No. 111-227
221-XX-XXXX
Payer's Fed ID Number: XX-XXXXXXX**FORM 1099-B- 2016 Proceeds from Broker and Barter Exchange Transactions**

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is not reported to the IRS

Report on Form 8949 with Box E checked and/or Schedule D, Part II

(This Label is a Substitute for Boxes 1a & 3)

1a Description, **2** Long-term, **3** Basis not reported to IRS, **6** Net Proceeds, and Stock or Other Symbol, CUSIP

(IRS Form 1099-B box numbers are shown below in bold type)

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State ID Number	16 State Tax Withheld
Sale	200SH WRNE	UNKNOWN	12/22/2016	4,990.01	UNKNOWN						
TOTALS				4,990.01	0.00			0.00			

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

Ben's list of expenses

Doctor bills	\$725
Hospital bill.....	2,075
Insurance deducted from pension	1,800
Medicare supplemental insurance.....	3,208
Medical mileage	1,116 miles
Prescription drugs	2,756
Prescription eyeglasses.....	210
Church donation (statement from church)	2,076
Church raffle ticket (didn't win).....	25
Public Broadcasting Service (Receipt provided)	200
Salvation Army (donation paid by check)	100
Salvation Army (Receipt for FMV in good condition	350
Funeral expenses.....	6,875
Home mortgage interest (from form 1098).....	2,164
County real estate taxes (from tax statement)	1,378
City real estate taxes (from tax statement).....	120
Personal property taxes (based on vehicle value).....	623

Use ZIP code 28145 for state sales tax: state rate 4.75 plus 2.25% local rate.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-3 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name MARIE	M.I. A	Last name QUINCY	Telephone number 447-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 3300 BOWIE DRIVE		Apt #	City YOUR CITY	State YOUR ST
		ZIP code YOUR ZIP		
4. Your Date of Birth 1/21/70	5. Your job title DENTAL ASSISTANT	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
STEPHANIE QUINCY	2/6/98	DAUGHTER	12	Y	Y	S	Y	N					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Quincy

Interview Notes – Quincy

Marie has not lived with her husband, Thomas, for three years. He will not agree to file jointly with her. His SSN is 042-xx-xxxx.

Marie works part time for a dentist in a neighboring town as an independent contractor. She has taken a course in which she learned the process of making crowns. She travels to that job twice a month, leaving her regular job mid-morning and returning mid-afternoon. Her only expense is mileage – 50 miles round trip each time, for 22 trips during the past year. She has only one car, and placed it in service when she started this work (1/16/2016). She has written documentation including the “other miles” of 8,251.

Marie has one daughter, Stephanie, who is a full-time freshman student at John Paul University. The University issued Form 1098-T for tuition and fees paid to the school.

Both Marie and Stephanie have full health insurance coverage thru Marie’s employer.



a. Employee's social security number 047-XX-XXXX					
b. Employer identification number (EIN) 04-1XXXXXX		1. Wages, tips, other compensation \$46,240.78	2. Federal income tax withheld \$3,933.87		
c. Employer's name, address, city state and ZIP Code MEGA DENTAL 3205 KYLE COURT TAMPA, FL 33602		3. Social security wages \$46,240.78	4. Social security tax withheld 2,866.93		
		5. Medicare wages and tips \$46,240.78	6. Medicare tax withheld \$670.49		
		7. Social security tips	8. Allocated tips		
d. Control number		9.	10. Dependant care benefits		
e. Employee's name (first, initial, last), address, city, state and ZIP code MARIE QUINCY 3300 BOWIE DRIVE YOUR CITY, STATE, ZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$3,250.00	
		13. Statutory Employee <input type="checkbox"/> Retiree Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.	
		14. Other		12c.	
				12d.	
15. State YS	Employer's state ID number 76-887684	16. State wages, tips, etc. \$46,240.78	17. State income tax \$1,201.00	18. Local wages, tips, etc.	19. Local income tax
20. Locality name					

Form **W-2 Wage and Tax Statement 2016**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code ARCHES-STARLING BANK P O BOX 27865 HARTFORD, CT 06101		Payer's RTN (optional)	2016 Form 1099-INT		Interest Income	
		1 Interest income \$457.98			Copy B For Recipient	
		2 Early withdrawal penalty				
PAYER'S Federal identification number 04-3XXXXXX	RECIPIENT'S identification number 047-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations \$95.85			This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported	
RECIPIENT'S name, address, city, state, and ZIP code MARIE QUINCY 3300 BOWIE DRIVE YOUR CITY, STATE, ZIP		4 Federal income tax withheld	5 Investment expenses			
		6 Foreign Tax Paid	7 Foreign Country or US possession			
		8 Tax exempt interest \$375.42	9 Specified private activity bond interest			
		10 Market Discount	11 Bond Premium			
		12	13 Bond Premium on tax-exempt bond			
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no	17 State tax withheld	
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code NEWTON DENTAL ASSOCIATES 2591 HOLMES AVE NEW PORT RICHIE, FL 34655		1 Rents	2016 Form 1099-MISC		Miscellaneous Income	
		2 Royalties			Copy B For Recipient	
		3 Other Income	4 Federal income tax withheld			
PAYER'S Federal identification number 04-9XXXXXX	RECIPIENT'S identification number 047-XX-XXXX	5 Fishing boat proceeds	6 Medical and health care payments			This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, city, state, ZIP code MARIE ANN QUINCY 3300 BOWIE DRIVE YOUR CITY, STATE, ZIP		7 Nonemployee Compensation \$7,700.00	8 Substitute payments in lieu of dividends or interest			
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds			
		11	12			
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney			
		FATCA filing requirement <input type="checkbox"/>				
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income		
Form 1099-MISC						

<input type="checkbox"/> CORRECTED (if checked)				Tuition Statement	
FILER'S name, address, city, state, and ZIP code JOHN PAUL UNIVERSITY 1567 MINCING LANE CLEARWATER, FL 33765		1 Payments received for qualified tuition and related expenses \$4,500.00	20 16	Form 1098-T	
		2 Amounts billed for qualified tuition and related expenses			
FILER'S federal identification no. 15-5XXXXXX	STUDENT'S social security number 048-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form maybe used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	
STUDENT'S name, address, city, state, and ZIP code STEPHANIE QUINCY 3300 BOWIE DRIVE YOUR CITY, STATE, ZIP		4 Adjustments made for a prior year	5 Scholarships or grants		
		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 2017. > <input type="checkbox"/>		
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb/refund		
Form 1098-T					

Marie would like a direct deposit if she has a refund. She'll mail a check if she owes.

MARIE ANN QUINCY	1234
3300 BOWIE DRIVE YOUR CITY, STATE, ZIP	
PAY TO THE ORDER OF _____	\$ _____
Your Bank _____	DOLLARS
Bank City, State, ZIP Code _____	
For _____	
: 325070760 : 124522695 1234	

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-3 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name JOHN	M.I. J	Last name REED	Telephone number 464-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 108 N. PHILLIPS ST			Apt #	City YOUR CITY
State YOUR ST		ZIP code YOUR ZIP		
4. Your Date of Birth 6/15/63	5. Your job title INSULATION INSTALLER	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse:				
a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			b. Adopted a child? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
JACK REED	SON	9/9/94	12	Y	Y	S	Y	N					
JEFFREY LAMAR	NEPHEW	3/3/00	7	Y	Y	S	Y	N					

Reed

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes – Reed

John is married to Elizabeth Reed (162-XX-XXXX). She left him two years ago and has not lived with him since. They file separate returns, and neither itemizes deductions.

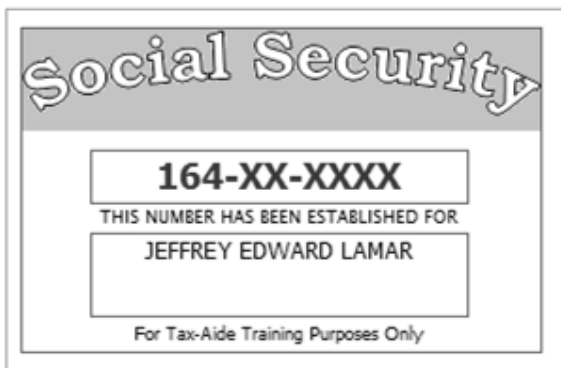
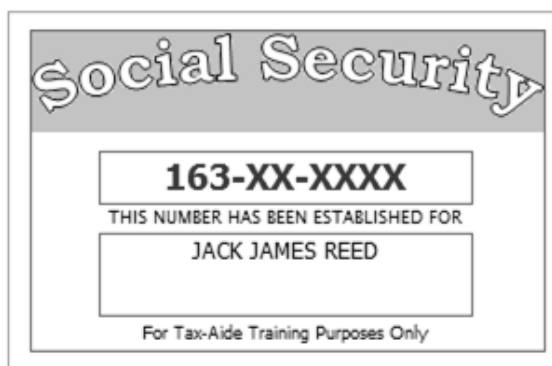
John paid the total cost of maintaining a home for himself and his son Jack. When John's sister became ill last June, her son, Jeffrey, moved in with him. John provided all the support for both children.

John's employer provides insurance for him and his son, Jack. However, Jeffrey has no insurance at all.

Jack is a junior, and a full-time student at Harris College. He received a \$1,500 tax-free grant. In addition, his father paid \$7,750 for his tuition and fees using a credit card.

John was offered early retirement from the Department of Defense, which he accepted.

John does not want to contribute to the Presidential Election. If a refund is due, John prefers direct deposit, but he will pay any tax due by check.



a. Employee's social security number 161-XX-XXXX			
b. Employer identification number (EIN) 43-1XXXXXX		1. Wages, tips, other compensation \$34,713.78	2. Federal income tax withheld \$3,275.65
c. Employer's name, address, city state and ZIP Code KING INSULATION 2300 EAST OLIVET FRANKLIN, PA 16323		3. Social security wages \$34,713.78	4. Social security tax withheld \$2,152.25
		5. Medicare wages and tips \$34,713.78	6. Medicare tax withheld \$503.35
		7. Social security tips	8. Allocated tips
d. Control number		9.	10. Dependant care benefits
e. Employee's name (first, initial, last), address, city, state and ZIP code JOHN J. REED 108 NORTH PHILLIPS STREET YOUR CITY, STATE, ZIP		11. Nonqualified plans	
		12a. See instructions for box 12	
		13. Statutory Employee <input type="checkbox"/> Retiree <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>	12b. DD \$2,756.00
		14. Other	
15. State YS		Employer's state ID number 43171783	16. State wages, tips, etc. \$34,713.78
		17. State income tax \$1,250.00	18. Local wages, tips, etc.
		19. Local income tax	20. Locality name

Form **W-2 Wage and Tax Statement 2016**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)				Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, address, city, state, ZIP code DEFENSE FINANCE AND ACCOUNTING SVC US MILITARY RETIREMENT PAY P. O. BOX 7139 LONDON, KY 40741		1 Gross distribution \$15,174.00	2016 Form 1099-R	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service	
PAYER'S Federal identification number 27-5XXXXXX		2a Taxable amount \$15,174.00			
RECIPIENT'S identification number 161-XX-XXXX		2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>		
RECIPIENT'S name, address, city, state, ZIP code JOHN J REED 108 N PHILLIPS ST YOUR CITY, STATE, ZIP		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$675.00		
		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities		
		7. Distribution Code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other	%
		9a Your percentage of total distribution %	9b Total Employee Contributions		
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld	13. State/Payer's state no.	14. State Distribution \$15,174.00	
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution	
Form 1099-R					

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, address, city, state, ZIP code FRANKIN SAVINGS AND LOAN 175 N. OAKWOOD AVE. FRANKLIN, PA 16323		Payer's RTN (optional)	20 16 Form 1099-INT		Interest Income		
		1 Interest income \$956.75					
		2 Early withdrawal penalty		Copy B For Recipient			
PAYER'S Federal identification number 43-2XXXXXX	RECIPIENT'S identification number 161-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations					
RECIPIENT'S name, address, city, state, and ZIP code JOHN J. REED 108 N. PHILLIPS ST. YOUR CITY, STATE, ZIP		4 Federal income tax withheld \$75.00	5 Investment expenses		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		6 Foreign Tax Paid	7 Foreign Country or US possession				
		8 Tax exempt interest	9 Specified private activity bond interest				
		10 Market Discount	11 Bond Premium				
FATCA filing requirement <input type="checkbox"/>		12	13 Bond Premium on tax-exempt bond				
		14 Tax-exempt and tax credit bond CUSIP no.		15 State			16 State Identification no
Account number (see instructions)							
Form 1099-INT							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, address, city, state, ZIP code BUTLER INVESTMENT SERVICES 2121 PEMBROKE PARKWAY PITTSBURGH, PA 15219		1 Total Ordinary Dividends \$108.96	2016 Form 1099-DIV		Dividends and Distributions		
		1b Qualified Dividends \$108.96					
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		Copy B For Recipient		
PAYER'S Federal identification number 43-3XXXXXX	RECIPIENT'S identification number 161-XX-XXXX	2c Section 1202 gain	2d Collectables (28%) gain				
RECIPIENT'S name, address, city, state, ZIP code JOHN J REED 108 N PHILLIPS ST YOUR CITY, STATE, ZIP		3 Nondividend distributions \$12.15	4 Federal income tax withheld		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
				5 Investment expenses			
		6 Foreign Tax Paid \$3.45	7 Foreign Country or US possession				
		8 Cash liquidation distributions	9 Noncash liquidation distribution				
FATCA filing requirement <input type="checkbox"/>		10 Exempt-Interest dividends	11 Specified private activity bond interest dividends				
		12 State	13 State Identification no.	14 State tax withheld			
Account number (see instructions)							
Form 1099-DIV							

CORRECTED (if checked)

FILER'S name, address, city, state, and ZIP code HARRIS COLLEGE 100 COLLEGE DRIVE FRANKLIN, PA 16323		1 Payments received for qualified tuition and related expenses \$9,250.00	20 16 Form 1098-T	Tuition Statement	
FILER'S federal identification no. 43-4XXXXXX		2 Amounts billed for qualified tuition and related expenses			
STUDENT'S name, address, city, state, and ZIP code JACK JAMES REED 108 N. PHILLIPS ST. YOUR CITY, STATE, ZIP		3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form maybe used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.		
STUDENT'S social security number 163-XX-XXXX		4 Adjustments made for a prior year			5 Scholarships or grants \$1,500.00
Service Provider/Acct No. (see instr.)		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 2017. <input type="checkbox"/>
8. Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb/refund		
Form 1098-T					

JOHN J. REED	1234
108 N. PHILLIPS ST	_____
YOUR CITY, STATE, ZIP	_____
PAY TO THE ORDER OF _____	\$ _____
_____	DOLLARS
Your Bank	
Bank City, State, ZIP Code	
For _____	_____
 : 325070760 : 150030045 1234	

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information

1. Your first name JESSICA	M.I. D	Last name STANLEY	Telephone number 461-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1734 HILLSDALE CIRCLE		Apt #	City YOUR CITY	State YOUR ST
4. Your Date of Birth 2/10/67	5. Your job title NURSE		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse:				
a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II – Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death **2014**

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
KENDALL STANLEY	9/5/01	SON	12	Y	Y	S	Y	N					
KENNETH STANLEY	5/15/94	SON	12	Y	Y	S	Y	N					

Stanley

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) <u>2,250</u> 401K (B) _____ Roth IRA (B) _____ Other _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes – Stanley

Jessica and her husband, Terrance, were in an auto wreck in May 2014, in which Terrance was killed and Jessica sustained severe injuries. She applied for Social Security at that time and in January 2016 she was approved. She received lump sum payments for the prior two years.

Since 2014 Jessica has had to work from home, and is not sure she'll be able to continue to do so in the future. She would like to continue because of the health insurance benefits.

Jessica reports that she had gambling losses of \$1,800 and she is not sure she can claim that since she won't be itemizing on her tax return.

Kenneth is a full-time student at Gannon University, starting his first year of a four-year degree program. His grandmother made payments for his tuition directly to the University.

Jessica filed MFJ in 2014, the year her husband died. Their AGI was 57,952. Jessica filed as qualifying widow in 2015, and her AGI was 22,690. There was no Social Security or tax-exempt interest received in either year.

Jessica has health insurance for herself, Kenneth & Kendall through her employer.



a. Employee's social security number 061-XX-XXXX						
b. Employer identification number (EIN) 64-1XXXXXX		1. Wages, tips, other compensation \$22,560.49	2. Federal income tax withheld \$1,119.75			
c. Employer's name, address, city state and ZIP Code STANFORD REGIONAL HOSPITAL 1525 SUFFOLK WAY NEWARK, NJ 07102		3. Social security wages \$24,810.49	4. Social security tax withheld 1,538.25			
		5. Medicare wages and tips \$24,810.49	6. Medicare tax withheld \$359.75			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependant care benefits			
e. Employee's name (first, initial, last), address, city, state and ZIP code JESSICA STANLEY 1734 HILLSDALE CIRCLE YOUR CITY, STATE, ZIP		11. Nonqualified plans	12a. See instructions for box 12 D \$2,250.00			
		13. Statutory Employee <input type="checkbox"/> Retiree Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>	12b. DD \$3,075.00			
		14. Other	12c.			
		-----	12d.			

15. State YS	Employer's state ID number 56862456	16. State wages, tips, etc. \$22,560.00	17. State income tax \$749.76	18. Local wages, tips, etc.	19. Local income tax	20. Locality name

Form **W-2 Wage and Tax Statement 2016**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code LAMAR BANK 5501 TULANE AVE BALTIMORE MD 21233		Payer's RTN (optional)	2016 Form 1099-INT		Interest Income	
		1 Interest income \$305.48	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported			
		2 Early withdrawal penalty \$30.00				
PAYER'S Federal identification number 64-2XXXXXX	RECIPIENT'S identification number 061-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations				
RECIPIENT'S name, address, city, state, and ZIP code JESSICA STANLEY 1734 HILLSDALE CIRCLE YOUR CITY, STATE, ZIP		4 Federal income tax withheld	5 Investment expenses			
		6 Foreign Tax Paid	7 Foreign Country or US possession			
		8 Tax exempt interest	9 Specified private activity bond interest			
		10 Market Discount	11 Bond Premium			
		FATCA filing requirement <input type="checkbox"/>	12	13 Bond Premium on tax-exempt bond		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no	17 State tax withheld	

Form **1099-INT**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

<b style="font-size: 24pt;">2016 <input type="radio"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="radio"/> SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name JESSICA DENISE STANLEY		Box 2. Beneficiary's Social Security 061-XX-XXXX
Box 3. Benefits Paid in 2016 \$42,148.00	Box 4. Benefits Repaid to SSA in	Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$42,148.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit \$42,148.00	Box 6. Voluntary Federal Income Tax Withheld	
Medicare Part B premiums deducted from your benefits \$.00		
Medicare Prescription Drug premiums (Part D) deducted from your benefits \$.00		
Total Additions \$42,148.00		
Benefits for 2016 \$17,858.00	Box 7. Address JESSICA DENISE STANLEY 1734 HILLSDALE CIRCLE YOUR CITY, STATE, ZIP	
Benefits for 2015 \$16,540.00	Box 8. Claim Number (use this number if you need to contact SSA) 061-XX-XXXXA	
Benefits for 2014 \$7,750.00		
Benefits for 2013		

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, and ZIP code BUTLER CASINO 2233 CLARK HIGHWAY RENO NV 89510		1. Gross winnings \$785.00	2. Date won 06/23/2016	<div style="font-size: 24pt; font-weight: bold;">2016</div> <div style="font-weight: bold;">Form W2-G</div> <div style="font-weight: bold; margin-top: 10px;">Certain Gambling Winning</div>	
PAYER'S Federal identification number Payer's Telephone number 64-3XXXXXX 352-555-1212		3. Type of wager SLOTS	4. Federal income tax withheld \$75.00		
		5. Transaction	6. Race		
WINNER'S name, address, city, state, and ZIP JESSICA STANLEY 1734 HILLSDALE CIRCLE YOUR CITY, STATE, ZIP		7. Winnings from identical wagers	8. Cashier		This information s being furnished to the Internal Revenue Service <div style="font-weight: bold; font-size: 10pt;">Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</div>
		9. Winner's taxpayer identification no. 061-XX-XXXX		10. Window	
		11. First I.D.	12. Second I.D.		
13. State Payer's identification no.	14. State Winnings				
15. State income tax withheld	16. Local Winnings				
17. Local income tax withheld		18. Name of locality			
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.					
Signature >		Date >			
Form W-2G					

CORRECTED (if checked)

FILER'S name, address, city, state, and ZIP code GANNON UNIVERSITY 667 HUDSON DRIVE SIOUX FALLS, SD 57101		1 Payments received for qualified tuition and related expenses \$15,500.00	20 16 Form 1098-T	Tuition Statement	
FILER'S federal identification no. 64-4XXXXXX		2 Amounts billed for qualified tuition and related expenses			
STUDENT'S name, address, city, state, and ZIP code KENNETH STANLEY 1734 HILLSDALE CIRCLE YOUR CITY, STATE, ZIP		3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form maybe used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.		
STUDENT'S social security number 063-XX-XXXX		4 Adjustments made for a prior year			5 Scholarships or grants \$9,000.00
Service Provider/Acct No. (see instr.)		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 2017. <input type="checkbox"/>
8. Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>			10 Ins. contract reimb/refund
Form 1098-T					

JESSICA STANLEY 1734 HILLSDALE CIRCLE YOUR CITY, STATE, ZIP	1234
PAY TO THE ORDER OF _____	\$ _____
Your Bank _____	DOLLARS
Bank City, State, ZIP Code _____	
For _____	
: 325052760 : 3718004 1234	

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name TROY	M.I. H	Last name THOMPSON	Telephone number 422-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name YVONNE	M.I. E	Last name SMITH	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 30911 BARD ROAD		Apt #	City YOUR CITY	State YOUR ST	ZIP code YOUR ZIP
4. Your Date of Birth 3/12/48	5. Your job title RETIRED		6. Last year, were you:		
			a. Full-time student	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
			b. Totally and permanently disabled	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
			c. Legally blind	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 10/30/52	8. Your spouse's job title RETIRED		9. Last year, was your spouse:		
			a. Full-time student	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
			b. Totally and permanently disabled	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
			c. Legally blind	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you or your spouse:					
a. Been a victim of identity theft?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Thompson

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes – Thompson

Troy and Yvonne are retired. They may be able to itemize this year, but haven't in the past.

Troy has full Medicare coverage. Yvonne didn't have any coverage until July 1, when she purchased a health insurance policy directly from a local company. The cost for the six months of coverage was \$2,700. Yvonne does not qualify for an exemption due to incarceration nor for being a member of an Indian tribe or a health care sharing ministry. They have heard that they may qualify for an exemption based on their income.

When Troy sold stock in August, he decided to make some estimated payments. He sent \$400 on 8/30 and another \$400 on 1/10.



<input type="checkbox"/> CORRECTED (if checked)				2016 Form W-2-G Certain Gambling Winnings
PAYER'S name, address, city, state, and ZIP code ROCKHURST CASINO 10411 ATHENS RD FAIRVIEW KY, 42221		1. Gross winnings \$1,200.00	2. Date won 04/15/2016	
PAYER'S Federal identification number 63-3XXXXXX		3. Type of wager SLOTS	4. Federal income tax withheld \$200.00	
Payer's Telephone number 866-555-1211		5. Transaction	6. Race	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
WINNER'S name, address, city, state, and ZIP YVONNE SMITH 30911 BARD ROAD YOUR CITY, STATE, ZIP		7. Winnings from identical wagers	8. Cashier 2718	
WINNER'S taxpayer identification no. 622-XX-XXXX		9. Winner's taxpayer identification no.	10. Window	
WINNER'S First I.D. DRIVER LICENSE		11. First I.D.	12. Second I.D. CREDIT CARD	
		13. State Payer's identification no. YS 2330814	14. State Winnings \$1,200.00	
		15. State income tax withheld \$200.00	16. Local Winnings	
		17. Local income tax withheld	18. Name of locality	
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.				
Signature > Form W-2G		Date >		

CORRECTED (if checked)

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, address, city, state, ZIP code TRI-STATE CONSTRUCTION COMPANY P O BOX 930 FAIRVIEW, KY 42221		1 Gross distribution \$24,295.00	2016 Form 1099-R		<p>Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</p> <p>This information is being furnished to the Internal Revenue Service</p>	
PAYER'S Federal identification number 63-4XXXXXX		2a Taxable amount \$24,295.00				2b Taxable amount not determined. <input type="checkbox"/>
RECIPIENT'S identification number 621-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,245.00	5 Employee contributions /Designated Roth contributions or insurance premiums			
RECIPIENT'S name, address, city, state, ZIP code TROY HAROLD THOMPSON 30911 BARD ROAD YOUR CITY, STATE AND ZIP		6 Net unrealized appreciation in employer's securities	7.Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>		8 Other %
10. Amount allocable to IRR within 5 years		11. 1st year of desig. Roth contrib.		9a Your percentage of total distribution %		9b Total Employee Contributions
12. State tax withheld		13. State/Payer's state no. YS 275XXXXXX		14. State Distribution \$24,295.00		
Account number (see instructions)		15. Local tax withheld		16. Name of Locality		
				17. Local Distribution		
Form 1099-R						

CORRECTED (if checked)

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, address, city, state, ZIP code HARRIS TRUST CO. P O BOX 1389 FAIRVIEW, KY 42221		1 Gross distribution \$13,223.00	2016 Form 1099-R		<p>Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</p> <p>This information is being furnished to the Internal Revenue Service</p>	
PAYER'S Federal identification number 63-2XXXXXX		2a Taxable amount \$13,223.00				2b Taxable amount not determined. <input type="checkbox"/>
RECIPIENT'S identification number 622-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,322.00	5 Employee contributions /Designated Roth contributions or insurance premiums			
RECIPIENT'S name, address, city, state, ZIP code YVONNE E. SMITH 30911 BARD ROAD YOUR CITY, STATE, ZIP		6 Net unrealized appreciation in employer's securities	7.Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>		8 Other %
10. Amount allocable to IRR within 5 years		11. 1st year of desig. Roth contrib.		9a Your percentage of total distribution %		9b Total Employee Contributions
12. State tax withheld		13. State/Payer's state no. YS/ 2326614		14. State Distribution \$13,223.00		
Account number (see instructions)		15. Local tax withheld		16. Name of Locality		
				17. Local Distribution		
Form 1099-R						

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20 16 <input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name TROY HAROLD THOMPSON		Box 2. Beneficiary's Social Security 621-XX-XXXX
Box 3. Benefits Paid in 2016 \$13,108.00	Box 4. Benefits Repaid to SSA in	Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$13,108.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit	\$11,574.20	
Medicare Part B premiums deducted from your benefits	\$1,258.80	
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$275.00	
Total Additions	\$13,108.00	
Benefits for 2016	\$13,108.00	Box 6. Voluntary Federal Income Tax Withheld
Benefits for 2015		Box 7. Address TROY HAROLD THOMPSON
Benefits for 2014		30911 BARD ROAD
Benefits for 2013		YOUR CITY, STATE AND ZIP
		Box 8. Claim Number (use this number if you need to contact SSA) 621-XX-XXXXA

Form **SSA-1099-SM**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20 16 <input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name YVONNE ELAINE SMITH		Box 2. Beneficiary's Social Security 622-XX-XXXX
Box 3. Benefits Paid in 2016 \$8,960.00	Box 4. Benefits Repaid to SSA in	Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$8,960.00
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit	\$8,960.00	
Medicare Part B premiums deducted from your benefits	\$.00	
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$.00	
Total Additions	\$8,960.00	
Benefits for 2016	\$8,960.00	Box 6. Voluntary Federal Income Tax Withheld
Benefits for 2015		Box 7. Address YVONNE ELAINE SMITH
Benefits for 2014		30911 BARD ROAD
Benefits for 2013		YOUR CITY, STATE AND ZIP
		Box 8. Claim Number (use this number if you need to contact SSA) 622-XX-XXXXA

Form **SSA-1099-SM**

Alvin Bond Funds2715 Alpine Lane
Boston, MA 02110**2016 TAX REPORTING STATEMENT****Troy McCook**30911 Bard Road, Your City, YS ZIP
Account No. 111-227
Recipient ID No. 621-XX-XXXX
Payer's Fed ID Number: 63-1XXXXXX**Form 1099-DIV 2016 Dividends and Distributions**

Copy B for Recipient (OMB NO. 1545-0110)

Box		Amount
1a	Total Ordinary Dividends	12,485.32
1b	Qualified Dividends	11,352.65
2a	Total Capital Gain Distributions (Includes 2b-1)	0.00
2b	Capital Gains that represent Unrecaptured 12%	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%)	0.00
3	Nondividend Distributions	14.75
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00

Form 1099-INT 2016 Interest Income

Copy B for Recipient (OMB NO. 1545-0112)

Box		Amount
1	Interest Income	850.00
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	6.97
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest (Federal exe only)	975.00
9	Specified Private Activity Bond Interest	0.00

Summary of 2016 Proceeds From Broker and Barter Exchange Transactions

Box		Amount
1d	Proceeds	49,915.43 *
1e	Cost or Other Basis	0.00 **
4	Federal Income Tax Withheld	0.00
6	Adjustments - Wash Sales	0.00
	Adjustments - Market Discount	0.00 **
16	State Tax Withheld	0.00
Regulated Futures Contracts:		
4	Federal Income Tax Withheld	0.00
8	Profit or (Loss) Realized in 2015 on Closed Contracts	0.00
9	Unrealized Profit of (Loss) on Open Contracts - 12/31/2014	0.00
10	Unrealized Profit of (Loss) on Open Contracts - 12/31/2015	0.00
11	Aggregate Profit of (Loss) on Contracts	0.00

* Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement.

Alvin Bond Funds

2715 Alpine Lane
Boston, MA 02110

2016 TAX REPORTING STATEMENT

Troy Thompson

30911 Bard Road, Your City, YS ZIP
Account No. 111-227
Recipient ID No. 621-XX-XXXX
Payer's Fed ID Number: 63-1XXXXXX

FORM 1099-B 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Short-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box A checked and/or Schedule D, Part I

(This Label is a Substitute for Boxes 1a& 3)

1a Description, 2 Short-term, 3 Basis reported to IRS, 6 Net Proceeds, and Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold t ype)

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State 15 State ID Number	16 State Tax Withheld
Hillford Investment Fund											
Sale	16.52300	09/23/2015	08/26/2016	169.36	142.58			26.78			
Sale	15.87500	12/23/2015	08/26/2016	162.72	132.75			29.97			
Sale	14.34500	03/23/2016	08/26/2016	147.04	128.68			18.36			
Sale	13.98500	03/23/2016	08/26/2016	143.35	130.57			12.78			
Yuma Bond Fund											
Sale	175.000	10/25/2015	02/26/2016	2,368.15	2,632.75	W	226.80	-37.80			
Sale	150.000	03/15/2016	12/15/2016	2,286.36	2,352.45			-66.09			
Matte Investor Class Fund											
Sale	250.000	07/23/2016	12/05/2016	1,555.00	1,085.36			469.64			
Sale	100.000	07/23/2016	12/05/2016	622.00	512.74			109.26			
TOTALS				7,453.98	7,117.88		226.80	562.90			

FORM 1099-B- 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box D checked and/or Schedule D, Part II

(This Label is a Substitute for Boxes 1a& 3)

1a Description, 2 Long-term, 3 Basis reported to IRS, 6 Net Proceeds, and Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold t ype)

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State 15 State ID Number	16 State Tax Withheld
Hillford Investment Fund											
Sale	18.85400	03/26/2011	08/26/2016	193.25	159.45			33.80			
Sale	17.76900	06/23/2011	08/26/2016	182.13	158.36			23.77			
Sale	17.64600	09/23/2011	08/26/2016	180.87	162.74			18.13			
Sale	17.52300	12/23/2011	08/26/2016	179.61	156.87			22.74			
Sale	17.40000	03/23/2012	08/26/2016	178.35	150.74			27.61			
Sale	17.27700	06/23/2012	08/26/2016	177.09	146.35			30.74			
Sale	17.15400	09/23/2012	08/26/2016	175.83	142.58			33.25			
Sale	17.03100	12/23/2012	08/26/2016	174.57	139.86			34.71			
Sale	16.90800	03/23/2013	08/26/2016	173.31	140.85			32.46			
Sale	16.78500	06/23/2013	08/26/2016	172.05	142.65			29.40			
TOTALS				1,787.06	1,500.45			286.61			

Alvin Bond Funds

2715 Alpine Lane
Boston, MA 02110

2016 TAX REPORTING STATEMENT

Troy Thompson

30911 Bard Road, Your City, YS ZIP
Account No. 111-227
Recipient ID No. 621-XX-XXXX
Payer's Fed ID Number: 63-1XXXXXX

FORM 1099-B- 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is not reported to the IRS

Report on Form 8949 with Box E checked and/or Schedule D, Part II

(This Label is a Substitute for Boxes 1a&3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, **2** Long-term, **3** Basis not reported to IRS, **6** Net Proceeds, and Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State ID Number	16 State Tax Withheld
Hillford Investor Class Fund											
Sale	3,842.14000	05/22/2009	08/26/2016	39,381.94	36,214.99			3,166.95			
Sale	18.52600	06/23/2009	08/26/2016	189.89	158.36			31.53			
Sale	18.02500	09/23/2009	08/26/2016	184.76	162.74			22.02			
Sale	17.98500	12/23/2009	08/26/2016	184.35	156.87			27.48			
Sale	18.35200	03/23/2010	08/26/2016	188.11	150.74			37.37			
Sale	17.84200	06/23/2010	08/26/2016	182.88	146.35			36.53			
Sale	17.65200	09/23/2010	08/26/2016	180.93	142.58			38.35			
Sale	17.71000	12/23/2010	08/26/2016	181.53	139.86			41.67			
TOTALS				40,674.39	37,272.49			3,401.90			

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

Troy's list of expenses:

Health insurance for Yvonne	\$2,700
Doctor bills	2,723
Hospital bills	6,230
Medical mileage	1210 miles
Prescription drugs	7,355
Prescription eyeglasses.....	275
Church donations (has statement)	1,500
Church raffle ticket (didn't win).....	25
Public Broadcasting system (paid by check)	300
Salvation Army (old clothes, good condition)	360
Home mortgage interest.....	3,258
County real estate tax	825
City real estate tax	128
Personal property tax (based on vehicle value)	425
Gambling losses.....	2,550

Use ZIP code 28145 for state sales tax: state rate 4.75 plus 2.25% local rate.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-3 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information

1. Your first name VAN	M.I. R	Last name VINCENT	Telephone number 704-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 456 OVERHILL RD		Apt #	City YOUR CITY	State YOUR ST
4. Your Date of Birth 2/29/1988		5. Your job title ASSISTANT MANAGER		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2015, were you: Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2015? Yes No
 Divorced Date of final decree 2010
 Legally Separated Date of separate maintenance agreement _____
 Widowed Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
LARRY VINCENT	4/4/2008	SON	12	Y	Y	S	Y	N					

Check appropriate box for each question in each section

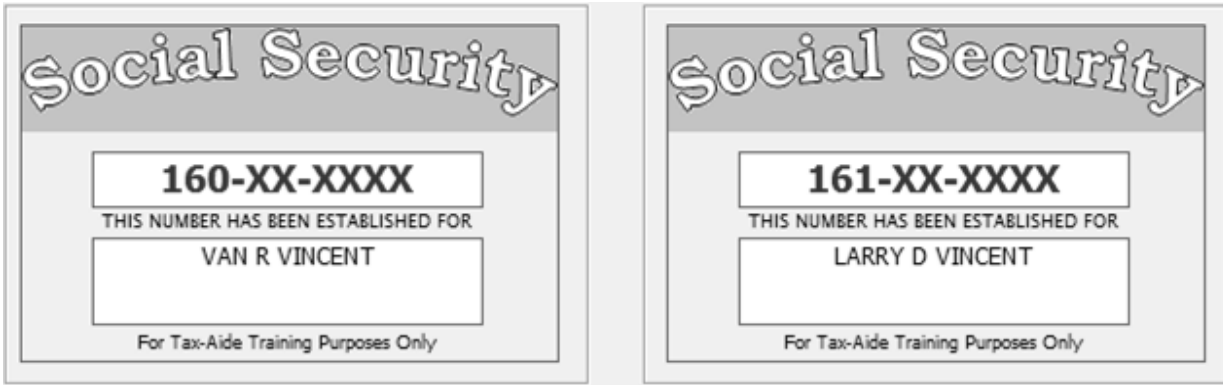
Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes – Vincent

Van and his ex-wife Penny were divorced in 2010. Van has full custody and has fully supported his son Larry since the divorce. Larry stays with his grandmother after school.

Both Van and Larry were covered by Van's employer health insurance all year.

Van is a sophomore at his local community college working toward his degree half time. In addition to the \$2,800 shown in box 1 of the 1098-T, Van paid \$200 for books required for his classes and \$500 for a used laptop that would be helpful in his classwork. Scholarships were Pell grants.



a. Employee's social security number 160-XX-XXXX					
b. Employer identification number (EIN) 20-8XXXXXX		1. Wages, tips, other compensation \$22,000.00	2. Federal income tax withheld \$1,000.00		
c. Employer's name, address, city state and ZIP Code WALTON'S DEPT STORE 123 EAST ST. YOUR CITY, STATE, ZIP		3. Social security wages \$22,000.00	4. Social security tax withheld \$1,364.00		
		5. Medicare wages and tips \$22,000.00	6. Medicare tax withheld \$319.00		
		7. Social security tips	8. Allocated tips		
d. Control number		9.	10. Dependant care benefits		
e. Employee's name (first, initial, last), address, city, state and ZIP code VAN R. VINCENT 456 OVERHILL RD YOUR CITY, STATE, ZIP		11. Nonqualified plans		12a. See instructions for box 12	
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.	
		14. Other		12c.	
				12d.	
15. State YS	Employer's state ID number 208112213	16. State wages, tips, etc. \$22,000.00	17. State income tax \$1,000.00	18. Local wages, tips, etc.	19. Local income tax
				20. Locality name	

Form **W-2 Wage and Tax Statement 2016**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)					
FILER'S name, address, city, state, and ZIP code LOCAL COMMUNITY COLLEGE 1 COLLEGE WAY YOUR CITY, STATE, ZIP		1 Payments received for qualified tuition and related expenses <p style="text-align: center;">\$2,800.00</p>	<div style="font-size: 2em; font-weight: bold;">20 16</div> <div style="font-weight: bold;">Form 1098-T</div>	<div style="font-weight: bold;">Tuition Statement</div>	
FILER'S federal identification no. 20-7XXXXXX STUDENT'S social security number 160-XX-XXXX		2 Amounts billed for qualified tuition and related expenses			
STUDENT'S name, address, city, state, and ZIP code VAN R. VINCENT 456 OVERHILL RD YOUR CITY, STATE, ZIP		3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>	<div style="font-weight: bold;">Copy B For Student</div> <p style="font-size: 0.8em;">This is important tax information and is being furnished to the Internal Revenue Service. This form maybe used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.</p>		
Service Provider/Acct No. (see instr.)		4 Adjustments made for a prior year			5 Scholarships or grants <p style="text-align: center;">\$2,500.00</p>
8. Checked if at least half-time student <input checked="" type="checkbox"/>		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 2017. > <input type="checkbox"/>
9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb/refund			
Form 1098-T					

Optional Supplemental Exercise

After completing, confirming, and recording the results of the exercise above, change the W2 income to \$40,000 and adjust any taxable scholarship and education qualified expense entries to maximize the taxpayer's refund.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information

1. Your first name ANDREW	M.I. M	Last name WRIGHT	Telephone number 841-555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 516 WINDGATE ROAD			Apt #	City YOUR CITY	State YOUR ST ZIP code YOUR ZIP
4. Your Date of Birth 2/17/75	5. Your job title LAB TECHNICIAN		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input type="checkbox"/> No					

Part II – Marital Status and Household Information

1. As of December 31, 2015, were you: Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2015? Yes No
 Divorced Date of final decree _____
 Legally Separated Date of separate maintenance agreement _____
 Widowed Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
JOHN WRIGHT	5/15/05	SON	12	Y	Y	S	Y	N					

Wright

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) <u>1,158.54</u> 401K (B) _____ Roth IRA (B) _____ Other _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes – Wright

Andrew is a single dad and provides total support for his son, John. He purchased insurance thru the Marketplace for both of them, and brings form 1095-A with him.

No one else can claim Andrew or his son as a dependent.

Andrew received rent for providing space on a vacant lot next to his home to house bee hives.

Andrew paid for John to attend before- and after-school care at Lafayette Day Care.

If there is a refund, Andrew would like direct deposit into his checking account.



a. Employee's social security number 445-XX-XXXX											
b. Employer identification number (EIN) 44-2XXXXXX		1. Wages, tips, other compensation \$16,765.11		2. Federal income tax withheld \$1,268.23							
c. Employer's name, address, city state and ZIP Code DILLARD TECHNOLOGY 1134 FRIENDLY BLVD, N.W. TAMPA, FL 33635		3. Social security wages \$17,923.65		4. Social security tax withheld \$1,111.27							
		5. Medicare wages and tips \$17,923.65		6. Medicare tax withheld \$259.89							
		7. Social security tips		8. Allocated tips							
d. Control number		9.		10. Dependant care benefits							
e. Employee's name (first, initial, last), address, city, state and ZIP code ANDREW WRIGHT 516 WINGATE ROAD YOUR CITY, STATE, ZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$1,158.54							
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.							
		14. Other		12c.							
				12d.							
15. State YS	Employer's state ID number 1-337-695	16. State wages, tips, etc. \$16,765.11	17. State income tax \$503.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name					
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.											

a. Employee's social security number 445-XX-XXXX					
b. Employer identification number (EIN) 44-3XXXXXX		1. Wages, tips, other compensation \$12,465.56		2. Federal income tax withheld \$1,219.00	
c. Employer's name, address, city state and ZIP Code REINHARDT TECHNOLOGY 74 LAWRENCE AVE ST. PETERSBURG, FL 33702		3. Social security wages \$12,465.56		4. Social security tax withheld \$772.86	
		5. Medicare wages and tips \$12,465.56		6. Medicare tax withheld \$180.75	
		7. Social security tips		8. Allocated tips	
d. Control number		9.		10. Dependant care benefits \$750.00	
e. Employee's name (first, initial, last), address, city, state and ZIP code ANDREW WRIGHT 516 WINGATE ROAD YOUR CITY, STATE, ZIP		11. Nonqualified plans		12a. See instructions for box 12	
		13. Statutory Employee <input type="checkbox"/> Retiree <input type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.	
		14. Other		12c.	
				12d.	
15. State YS	Employer's state ID number 4437204	16. State wages, tips, etc. \$12,465.56	17. State income tax \$675.89	18. Local wages, tips, etc.	19. Local income tax
20. Locality name					
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.					

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code NEWCOMB SAVINGS & LOAN 3265 ELON WAY BALTIMORE, MD 21233		Payer's RTN (optional)		2016 Form 1099-INT		Interest Income
		1 Interest income \$147.31				
		2 Early withdrawal penalty \$15.75		Copy B For Recipient		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported
PAYER'S Federal identification number 44-1XXXXXX	RECIPIENT'S identification number 445-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations				
RECIPIENT'S name, address, city, state, and ZIP code ANDREW WRIGHT 516 WINDGATE RD YOUR CITY, STATE, ZIP		4 Federal income tax withheld		5 Investment expenses		
		6 Foreign Tax Paid		7 Foreign Country or US possession		
		8 Tax exempt interest		9 Specified private activity bond interest		
		10 Market Discount		11 Bond Premium		
		12		13 Bond Premium on tax-exempt bond		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no	17 State tax withheld
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code NATURE'S HONEY 314 DOWN HOME TERRACE YOUR CITY, STATE, ZIP		1 Rents \$90.00	2016 Form 1099-MISC	Miscellaneous Income	
		2 Royalties			
		3 Other Income			
PAYER'S Federal identification number 44-5XXXXXX	RECIPIENT'S identification number 445-XX-XXXX	5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S name, address, city, state, ZIP code ANDREW WRIGHT 516 WINDGATE ROAD YOUR CITY, STATE, & ZIP CODE		7 Nonemployee Compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
		-----	-----	-----	
Form 1099-MISC					

Lafayette Day Care 775 Campbell Drive Your City, State, Zip	EIN 12-4xxxxxx
January 25, 2015	
Received for day care for John Wright January – December 2016:	\$1,875.00
Account paid in full	

Form 1095-A Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Health Insurance Marketplace Statement</h2> <p style="font-size: small; margin: 0;">> Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a.</p>	OMB No. 1545-2232 <div style="font-size: 2em; font-weight: bold; margin: 0;">2016</div>
		<input type="checkbox"/> CORRECTED

Part I Recipient Information		
1 Marketplace Identifier 69-9898988	2 Marketplace-assigned policy number J56484455	3 Policy issuer's name ANTHEM BLUE CROSS BLUE SHIELD
4 Recipient's name ANDREW WRIGHT		5 Recipient's SSN 445-XX-XXXX
		6 Recipient's date of birth 02/17/1975
7 Recipient's spouse's name		8 Recipient's spouse's SSN
		9 Recipient's spouse's date of birth
10 Policy start date 01/01/2016	11 Policy Termination Date 12/31/2016	12 Street Address (including apartment number) 516 WINDGATE RD
13 City, State, Country and ZIP code YOUR CITY, STATE, ZIP		

Part II Coverage Household				
A Covered Individual Name	B Covered Individual SSN	C. Date of	D. Start Date	E. Termination
16 ANDREW WRIGHT	445-XX-XXXX	02/17/1975	01/01/2016	12/31/2016
17 JOHN WRIGHT	446-XX-XXXX	05/15/2005	01/01/2016	12/31/2016
18				
19				
20				

Form: **1095-A**

Part III Household Information			
Month	A Monthly Premium Amount	B Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax
21 January	\$629.00	\$731.00	\$574.00
22 February	\$629.00	\$731.00	\$574.00
23 March	\$629.00	\$731.00	\$574.00
24 April	\$629.00	\$731.00	\$574.00
25 May	\$629.00	\$731.00	\$574.00
26 June	\$629.00	\$731.00	\$574.00
27 July	\$629.00	\$731.00	\$574.00
28 August	\$629.00	\$731.00	\$574.00
29 September	\$629.00	\$731.00	\$574.00
30 October	\$629.00	\$731.00	\$574.00
31 November	\$629.00	\$731.00	\$574.00
32 December	\$629.00	\$731.00	\$574.00
33 Annual Totals	\$7,548.00	\$8,772.00	\$6,888.00

Part III for ANDREW WRIGHT Form: **1095-A**

ANDREW M WRIGHT	1234
775 CAMPBELL DRIVE	
YOUR CITY, STATE, ZIP	
PAY TO THE ORDER OF _____	\$ _____
Your Bank _____	DOLLARS
Bank City, State, ZIP Code _____	
For _____	
: 325070760 : 207518110 1234	

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information

1. Your first name THOMAS	M.I. A	Last name YALE	Telephone number 553-555XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name GALE	M.I. S	Last name YALE	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 3421 HARTFORD ST		Apt #	City YOUR CITY	State YOUR ST ZIP code YOUR ZIP
4. Your Date of Birth 11/1/50	5. Your job title TUTOR	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 3/27/64	8. Your spouse's job title TEACHER	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II - Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2015? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

											To be completed by a Certified Volunteer Preparer			
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
MELISSA YALE	5/7/06	DAUGHTER	12	Y	Y	S	Y	N						
DOUGLAS YALE	1/14/96	SON	12	Y	Y	S	Y	N						
JOYCE STEPHENS	9/5/37	MOTHER	12	Y	Y	S	N	N						

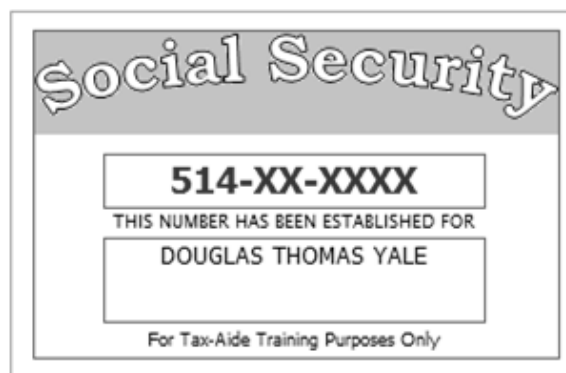
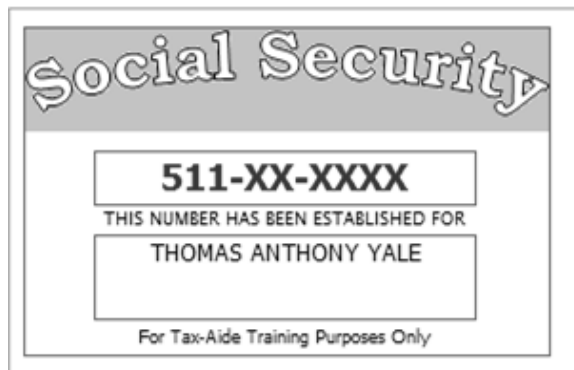
Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <u>5,000</u> IRA (A) <u>1,500</u> 401K (B) _____ Roth IRA (B) _____ Other _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Interview Notes – Yale

Thomas and Gale want to file a joint return. Gale is a teacher and 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, Joyce Stephens, has lived with the Yale's for the entire year. Her entire income consists of \$1,500 earned as a teacher's aide, \$275 in interest and \$3,800 in Social Security benefits. Thomas and Gale provide more than half of Joyce's total support.



a. Employee's social security number 512-XX-XXXX						
b. Employer identification number (EIN) 50-1XXXXXX		1. Wages, tips, other compensation \$29,500.75		2. Federal income tax withheld \$1,586.77		
c. Employer's name, address, city state and ZIP Code HILLSDALE SCHOOL DISTRICT 1000 W JOPLIN ST, SW WILMINGTON, DE 19850		3. Social security wages \$31,000.75		4. Social security tax withheld \$1,922.05		
		5. Medicare wages and tips \$31,000.75		6. Medicare tax withheld \$449.51		
		7. Social security tips		8. Allocated tips		
d. Control number		9.		10. Dependant care benefits \$1,000.00		
e. Employee's name (first, initial, last), address, city, state and ZIP code GALE S. YALE 3421 HARTFORD ST YOUR CITY, STATE, ZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$1,500.00		
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b. DD \$1,800.00		
		14. Other		12c.		
		-----		12d.		

15. State YS	Employer's state ID number 11-178911	16. State wages, tips, etc. \$29,500.75	17. State income tax \$718.81	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

a. Employee's social security number 512-XX-XXXX						
b. Employer identification number (EIN) 50-2XXXXXX		1. Wages, tips, other compensation \$4,325.33		2. Federal income tax withheld \$275.25		
c. Employer's name, address, city state and ZIP Code CHAFFEY FAMILY FOODS 12 MENLO ROAD ASSARIA, KS 67416		3. Social security wages \$2,925.33		4. Social security tax withheld \$268.17		
		5. Medicare wages and tips \$4,325.33		6. Medicare tax withheld 62.72		
		7. Social security tips \$1,400.00		8. Allocated tips		
d. Control number		9.		10. Dependant care benefits		
e. Employee's name (first, initial, last), address, city, state and ZIP code GALE S. YALE 3421 HARTFORD STREET YOUR CITY, STATE, ZIP		11. Nonqualified plans		12a. See instructions for box 12		
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input type="checkbox"/> Third-party sickpay <input type="checkbox"/>		12b.		
		14. Other		12c.		
		-----		12d.		

15. State YS	Employer's state ID number 32-2123654	16. State wages, tips, etc. \$4,325.33	17. State income tax \$257.16	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, address, city, state, ZIP code VINCENNES FEDERAL CREDIT UNION 15321 TYLER ST HARTFORD, CT 06101		Payer's RTN (optional)	2016 Form 1099-INT		Interest Income		
		1 Interest income \$379.45					
		2 Early withdrawal penalty					
PAYER'S Federal identification number 50-3XXXXXX	RECIPIENT'S identification number 511-XX-XXXX	3 Interest on US Savings Bonds and Treas. obligations \$650.00		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
RECIPIENT'S name, address, city, state, and ZIP code THOMAS YALE 3421 HARTFORD ST YOUR CITY, STATE, ZIP		4 Federal income tax withheld \$38.00	5 Investment expenses				
		6 Foreign Tax Paid	7 Foreign Country or US possession				
		8 Tax exempt interest \$208.00	9 Specified private activity bond interest				
		10 Market Discount	11 Bond Premium				
		FATCA filing requirement <input type="checkbox"/>	12				13 Bond Premium on tax-exempt bond
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no	17 State tax withheld		
			-----	-----	-----		
Form 1099-INT							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, address, city, state, ZIP code MENLO GLOBAL INC 368 CALVIN ST BANGOR, ME 04401		1 Total Ordinary Dividends \$355.76		2016 Form 1099-DIV		Dividends and Distributions	
		1b Qualified Dividends \$305.76					
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain				
PAYER'S Federal identification number 50-5XXXXXX	RECIPIENT'S identification number 511-XX-XXXX	2c Section 1202 gain		2d Collectables (28%) gain		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name, address, city, state, ZIP code THOMAS A. AND GALE S. YALE 3421 HARTFORD ST YOUR CITY, STATE, ZIP		3 Nondividend distributions \$25.00		4 Federal income tax withheld			
				5 Investment expenses			
		6 Foreign Tax Paid \$4.75		7 Foreign Country or US possession			
		8 Cash liquidation distributions		9 Noncash liquidation distribution			
		FATCA filing requirement <input type="checkbox"/>	10 Exempt-Interest dividends		11 Specified private activity bond interest dividends		
Account number (see instructions)		12 State	13 State Identification no.	14 State tax withheld			
			-----	-----			
Form 1099-DIV							

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code LAFAYETTE TUTOR SERVICES 8350 BLUEFIELD WAY, SUITE 240 CONCORD, NH 03301		1 Rents	2016 Form 1099-MISC	Miscellaneous Income Copy B For Recipient	
		2 Royalties			
		3 Other Income			
PAYER'S Federal identification number 50-7XXXXXX	RECIPIENT'S identification number 511-XX-XXXX	5 Fishing boat proceeds	4 Federal income tax withheld		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, city, state, ZIP code THOMAS YALE 3421 HARTFORD ST YOUR CITY, STATE, ZIP		7 Nonemployee Compensation \$3,125.00	8 Substitute payments in lieu of dividends or interest		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
Form 1099-MISC					

Thomas is self-employed as a math and science tutor. In addition to his 1099-MISC, he says he has cash income from various students of \$2,800. His students come to his house, so he has no mileage to claim. He has used business code 611000 on his past tax returns. He purchased a second computer that is used only for his tutoring business.

His expenses are as follows:

Advertising	\$150
Office Supplies	\$345
Agency fees	\$ 50
New computer	\$428

<input type="checkbox"/> CORRECTED (if checked)				Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, address, city, state, ZIP code HASTINGS INVESTMENTS 45 ROCKHURST WAY PROVIDENCE RI 02904		1 Gross distribution \$8,500.00	2016 Form 1099-R		<p>Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</p> <p>This information is being furnished to the Internal Revenue Service</p>
		2a Taxable amount \$8,500.00			
		2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>		
PAYER'S Federal identification number 50-8XXXXXX	RECIPIENT'S identification number 512-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$500.00		
RECIPIENT'S name, address, city, state, ZIP code GALE S. YALE 3421 HARTFORD ST. YOUR CITY, STATE, ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities		
		7. Distribution Code(s) 1	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other %	
		9a Your percentage of total distribution %	9b Total Employee Contributions		
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld	13. State/Payer's state no.	14. State Distribution	
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution	
Form 1099-R					

Gale received an early distribution from her IRA and asks if she can avoid any of the penalty.

<input type="checkbox"/> CORRECTED (if checked)				Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, address, city, state, ZIP code BAKER COUNTY POLICE DEPARTMENT 908 PIEDMONT PARKWAY COLUMBUS, OH 43216		1 Gross distribution \$14,000.00	2016 Form 1099-R		<p>Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</p> <p>This information is being furnished to the Internal Revenue Service</p>
		2a Taxable amount			
		2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>		
PAYER'S Federal identification number 50-9XXXXXX	RECIPIENT'S identification number 511-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$800.00		
RECIPIENT'S name, address, city, state, ZIP code THOMAS A. YALE 3421 HARTFORD ST. YOUR CITY, STATE, ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities		
		7. Distribution Code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other %	
		9a Your percentage of total distribution %	9b Total Employee Contributions \$48,483.00		
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld	13. State/Payer's state no.	14. State Distribution	
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution	
Form 1099-R					

Thomas received his first pension check on July 1, 2013, and chose the joint annuity option. He is a retired public safety officer and has records to show that his health insurance premiums were paid from this pension check. He paid \$3,875 in premiums.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20 16

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

Box 1. Name THOMAS ANTHONY YALE		Box 2. Beneficiary's Social Security 511-XX-XXXX																																			
Box 3. Benefits Paid in 2016 \$10,800.00	Box 4. Benefits Repaid to SSA in	Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$10,800.00																																			
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th align="left" colspan="2">DESCRIPTION OF AMOUNT IN BOX 3</th> <th align="left" colspan="2">DESCRIPTION OF AMOUNT IN BOX 4</th> </tr> </thead> <tbody> <tr> <td>Paid by check or direct deposit</td> <td align="right">\$9,541.20</td> <td colspan="2"></td> </tr> <tr> <td>Medicare Part B premiums deducted from your benefits</td> <td align="right">\$1,258.80</td> <td colspan="2"></td> </tr> <tr> <td>Medicare Prescription Drug premiums (Part D) deducted from your benefits</td> <td align="right">\$.00</td> <td colspan="2"></td> </tr> <tr> <td>Total Additions</td> <td align="right">\$10,800.00</td> <td colspan="2">Box 6. Voluntary Federal Income Tax Withheld</td> </tr> <tr> <td>Benefits for 2016</td> <td align="right">\$10,800.00</td> <td colspan="2">Box 7. Address THOMAS ANTHONY YALE 3421 HARTFORD STREET YOUR CITY, STATE, ZIP</td> </tr> <tr> <td>Benefits for 2015</td> <td></td> <td colspan="2">Box 8. Claim Number (use this number if you need to contact SSA) 511-XX-XXXXA</td> </tr> <tr> <td>Benefits for 2014</td> <td></td> <td colspan="2"></td> </tr> <tr> <td>Benefits for 2013</td> <td></td> <td colspan="2"></td> </tr> </tbody> </table>		DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4		Paid by check or direct deposit	\$9,541.20			Medicare Part B premiums deducted from your benefits	\$1,258.80			Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$.00			Total Additions	\$10,800.00	Box 6. Voluntary Federal Income Tax Withheld		Benefits for 2016	\$10,800.00	Box 7. Address THOMAS ANTHONY YALE 3421 HARTFORD STREET YOUR CITY, STATE, ZIP		Benefits for 2015		Box 8. Claim Number (use this number if you need to contact SSA) 511-XX-XXXXA		Benefits for 2014				Benefits for 2013			
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Form **SSA-1099-SM**

CORRECTED (if checked)

PAYER'S name, address, city, state, and ZIP code BLUFFTON CASINO 1921 CORNELL COURT DETROIT, MI 48233		1. Gross winnings \$750.00	2. Date won 05/15/2016	2016 Form W2-G Certain Gambling Winnings
PAYER'S Federal identification number 51-0XXXXXX		3. Type of wager BLACKJACK	4. Federal income tax withheld	
PAYER'S Telephone number 213-555-1111		5. Transaction	6. Race	
WINNER'S name, address, city, state, and ZIP GALE YALE 3421 HARTFORD ST. YOUR CITY, STATE, ZIP		7. Winnings from identical wagers	8. Cashier	
		9. Winner's taxpayer identification no. 512-XX-XXXX	10. Window	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		11. First I.D.	12. Second I.D.	
		13. State Payer's identification no.	14. State Winnings	
		15. State income tax withheld	16. Local Winnings	
		17. Local income tax withheld	18. Name of locality	
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.				
Signature >		Date >		
Form W-2G				

Gale was a federal juror for four weeks during March (20 weekdays). While serving on the jury she received \$40 per day from the federal court. Her 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, which she did.

Gale contributed \$5,000 to her traditional IRA in November. She also paid \$800 interest on a student loan needed to obtain her Master of Science degree in Elementary Education.

The Yales have not itemized in the past, but because they purchased a new home last January, they feel they may have enough to itemize this year. They present you with a prepared list of what they hope can be used to itemize. They state that all amounts shown are unreimbursed.

Medical insurance for Thomas (paid directly from his pension check)	\$3,875
Medical insurance for Melissa & Douglas.....	2,475
Hospital bills	275
Doctor bills	450
Dentist bills.....	1,100
Antihistamines (over the counter)	185
Prescription drugs	625
Life insurance premiums.....	570
Insulin.....	350
Vitamins	100
Federal income tax paid last year	3,525
Personal property tax (value based)	465
Real estate taxes	2,200
Utility taxes (shown on phone, electric & gas bills)	635
Mortgage interest.....	8,755
Credit card interest	850
Personal loan interest.....	319
Church contributions (shown on statement from church).....	3,002
Chamber of Commerce contributions.....	125
Homeowner's association fees	550
Raffle tickets at church.....	75
Union dues	185
Safety deposit box (for investment records).....	75
Gambling losses	1,040

Use ZIP code 28145 for state sales tax: state rate 4.75 plus 2.25% local rate.

The Yales paid \$2,800 to Dana Child Care Center for after-school care for Melissa so that they could work. The center's EIN is 52-0xxxxxx, and the address is 1648 Baylor Ave, Your City/State/ZIP.

Both Thomas and Joyce have Medicare as their insurance provider. Gale has insurance provided by her employer. An insurance plan was purchased that covers both Melissa and Douglas at the cost of \$2,475 for the year.

<input type="checkbox"/> CORRECTED (if checked)					
FILER'S name, address, city, state, and ZIP code ASHLAND UNIVERSITY 319 KENDALL CIRCLE MEMPHIS, TN 38101		1 Payments received for qualified tuition and related expenses \$7,500.00	20 16 Form 1098-T	Tuition Statement	
FILER'S federal identification no. 52-2XXXXXX		2 Amounts billed for qualified tuition and related expenses			
STUDENT'S name, address, city, state, and ZIP code DOUGLAS YALE 3421 HARTFORD ST. YOUR CITY, STATE, ZIP		3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form maybe used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.		
STUDENT'S social security number 514-XX-XXXX		4 Adjustments made for a prior year			5 Scholarships or grants
Service Provider/Acct No. (see instr.)		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 2017. <input type="checkbox"/>
8. Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>			10 Ins. contract reimb/refund
Form 1098-T					

Douglas attends Ashland University, having started his second year last fall. He has never had a conviction of a felony for possession or distribution of a controlled substance.

Joyce paid \$1,000 for a college course to improve her classroom management skills. Thomas asks if that is deductible on their tax return. Joyce attended Ashland University, but they did not provide a 1098-T.

If they will be receiving a refund, they would like it deposited in their checking account. If they owe money, they would like to have it withdrawn automatically on April 10.

THOMAS & GALE YALE		1234
3421 HARTFORD STREET YOUR CITY, STATE, ZIP		
PAY TO THE ORDER OF _____		\$ _____
Your Bank _____		DOLLARS
Bank City, State, ZIP Code _____		
For _____		
: 322070239 : 002020452345 1234		

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Part I – Your Personal Information

1. Your first name York	M.I.	Last name Young	Telephone number 213-222-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name Xuan	M.I.	Last name Young	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 1 Main			Apt #	City YC	State YS ZIP code YZ
4. Your Date of Birth 7/3/1950	5. Your job title Semi-retired		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 1/1/1958	8. Your spouse's job title Teacher		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you or your spouse:					
a. Been a victim of identity theft? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Part II – Marital Status and Household Information

1. As of December 31, 2015, were you:

Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2015? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death 2017

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Sadie Burke	3/4/1955	niece	12	Y	Y	S	N	Y					
Cherie Cook	5/3/1997	granddaughter	10	Y	Y	S	Y	N					
Grant Allen	7/4/2014	greatgrandson	10	Y	Y	S	N	N					

Young

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) <u>6,000</u> Roth IRA (B) _____ Other _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Special Note: This Young return is a very comprehensive scenario with numerous tax law areas for discussion in the class room. It contains many comprehensive topics intended for use by Intermediate and Master volunteers.

Interview Notes – Young

York and Xuan Young are full time residents of your state and they want to file a state return. York died January 5, 2017 and Xuan has some questions:

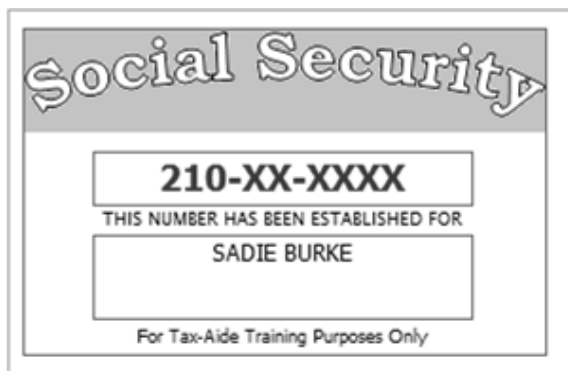
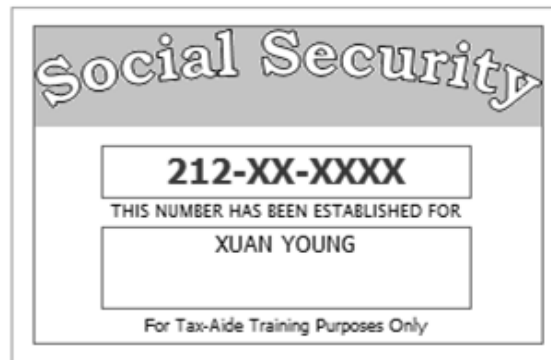
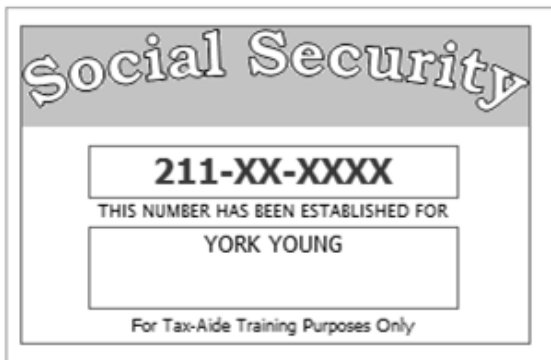
What is her filing status for 2016?

How will she file in 2017 and beyond if Sadie, Cherie and Grant continue to live with her?

Will she be able to claim the same dependents in 2017 as in 2016, assuming the facts are the same?

York's will provides a bequest of \$5,000 to his brother. Xuan asks if she can get a deduction for it when it is paid in 2017.

Their granddaughter, Cherie, and great-grandchild, Grant, lived with York and Xuan for 10 months in 2016. Cherie lost her job in 2015 and moved in with her baby early March. She's started college to get an accounting degree and was a full-time student for six months. Prior to moving in with her parents, Cherie received \$2,000 in public assistance Temporary Assistance for Needy Families (TANF).



Sadie is York's niece who is totally and permanently disabled. Sadie receives Social Security disability payments and, for the first time, earned \$4,500 at a work center (a sheltered workshop). She lived with the Youngs all year and they provide more than half of her support. Xuan provides Sadie's W-2 and wants to know if Sadie needs to file a return and if she is still their dependent.

a. Employee's social security number 210-XX-XXXX								
b. Employer identification number (EIN) 95-1XXXXXX		1. Wages, tips, other compensation \$4,500.00			2. Federal income tax withheld \$450.00			
c. Employer's name, address, city state and ZIP Code MILLSAP WORK CENTER 59 ASH DRIVE YC, YS YZ		3. Social security wages \$4,500.00			4. Social security tax withheld \$279.00			
		5. Medicare wages and tips \$4,500.00			6. Medicare tax withheld \$65.25			
		7. Social security tips			8. Allocated tips			
d. Control number		9.			10. Dependant care benefits			
e. Employee's name (first, initial, last), address, city, state and ZIP code SADIE BURKE 1 MAIN YC, YS YZ		11. Nonqualified plans			12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input type="checkbox"/> Third-party sickpay <input type="checkbox"/>			12b.			
		14. Other			12c.			
		-----			12d.			

15. State YS	Employer's state ID number 210XXXX	16. State wages, tips, etc. \$4,500.00	17. State income tax \$45.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name		
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.								

a. Employee's social security number 212-XX-XXXX								
b. Employer identification number (EIN) 95-2XXXXXX		1. Wages, tips, other compensation \$48,600.00			2. Federal income tax withheld \$4,850.00			
c. Employer's name, address, city state and ZIP Code COUNTY SCHOOL 10 ANCHOR WAY YC, YS YZ		3. Social security wages \$50,600.00			4. Social security tax withheld \$3,137.20			
		5. Medicare wages and tips \$50,600.00			6. Medicare tax withheld \$733.70			
		7. Social security tips			8. Allocated tips			
d. Control number 1000345		9.			10. Dependant care benefits \$300.00			
e. Employee's name (first, initial, last), address, city, state and ZIP code XUAN YOUNG 1 MAIN YC, YS YZ		11. Nonqualified plans			12a. See instructions for box 12 E \$2,000.00			
		13. Statutory Employee <input type="checkbox"/> Retiremer Plan <input checked="" type="checkbox"/> Third-party sickpay <input type="checkbox"/>			12b. DD \$4,652.00			
		14. Other			12c.			
		-----			12d.			

15. State YS	Employer's state ID number 255XXX	16. State wages, tips, etc. \$48,600.00	17. State income tax \$2,563.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name		
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.								

York was a part-time greeter for Home Center for a short time. During the interview, Xuan admits that he received \$35 in tips during the 3 months that he worked there. He was not required to report those tips to Home Center and Xuan asks if they really have to report them.

a. Employee's social security number 211-XX-XXXX							
b. Employer identification number (EIN) 95-3XXXXXX		1. Wages, tips, other compensation \$3,800.00		2. Federal income tax withheld \$380.00			
c. Employer's name, address, city state and ZIP Code HOME CENTER 3 DIY STREET YC, YS YZ		3. Social security wages \$3,800.00		4. Social security tax withheld \$235.60			
		5. Medicare wages and tips \$3,800.00		6. Medicare tax withheld \$55.10			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's name (first, initial, last), address, city, state and ZIP code YORK YOUNG 1 MAIN YC, YS YZ		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retiremer Third-party Employee Plan sickpay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
		-----		12d.			
-----		-----		-----			
-----		-----		-----			
-----		-----		-----			
15. State YS	Employer's state ID number 256XXX	16. State wages, tips, etc. \$3,800.00	17. State income tax \$38.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 2016 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

The Youngs used to own a vacation home jointly, which they sold some years ago. They are collecting payments on a seller-financed mortgage. The purchaser is Liz Lens (SSN 219-XX-XXXX), 4216 Abby Way, Park City, UT 84098. They received interest \$778.68 on that loan during 2016.

The account at Money Bags is a joint account, even though the 1099 is issued in York's name.

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, address, city, state, ZIP code MONEY BAGS BANK 56 RICHES ROAD YC, YS YZ		Payer's RTN (optional)		2016 Form 1099-INT		Interest Income
		1 Interest income \$86.54				
		2 Early withdrawal penalty \$23.65		Copy B For Recipient		
PAYER'S Federal identification number 95-4XXXXXX		RECIPIENT'S identification number 211-XX-XXXX				
RECIPIENT'S name, address, city, state, and ZIP code YORK YOUNG 1 MAIN YC, YS YZ		4 Federal income tax withheld		5 Investment expenses		
		6 Foreign Tax Paid		7 Foreign Country or US possession		
		8 Tax exempt interest		9 Specified private activity bond interest		
		10 Market Discount		11 Bond Premium		
		12		13 Bond Premium on tax-exempt bond		
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions) 456456		14 Tax-exempt and tax credit bond CUSIP no.		15 State YS	16 State Identification no 257XXX	17 State tax withheld
Form 1099-INT						

Xuan thinks that Treasury Direct made a mistake. York inherited the savings bonds from his Aunt Janey and cashed them in as they had matured before his aunt died. She asks if she really has to report all that interest income.

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, address, city, state, ZIP code TREASURY DIRECT 75 NATIONAL DEBT AVE TOPEKA, KS 66605		Payer's RTN (optional)		2016 Form 1099-INT		Interest Income	
PAYER'S Federal identification number 95-5XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		1 Interest income		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name, address, city, state, and ZIP code YORK YOUNG 1 MAIN YC, YS YZ		3 Interest on US Savings Bonds and Treas. obligations \$500.00		2 Early withdrawal penalty			
		4 Federal income tax withheld \$50.00		5 Investment expenses			
		6 Foreign Tax Paid		7 Foreign Country or US possession			
		8 Tax exempt interest		9 Specified private activity bond interest			
		10 Market Discount		11 Bond Premium			
		12		13 Bond Premium on tax-exempt bond			
		FATCA filing requirement <input type="checkbox"/>					
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State			16 State Identification no
							17 State tax withheld
Form 1099-INT							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, address, city, state, ZIP code IL CORP 73 JAMON ST YC, YS YZ		1 Total Ordinary Dividends \$70.00		2016 Form 1099-DIV		Dividends and Distributions	
PAYER'S Federal identification number 95-6XXXXXX		RECIPIENT'S identification number 212-XX-XXXX		1b Qualified Dividends \$70.00		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name, address, city, state, ZIP code XUAN YOUNG 1 MAIN YC, YS YZ		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain			
		2c Section 1202 gain		2d Collectables (28%) gain			
		3 Nondividend distributions		4 Federal income tax withheld			
		6 Foreign Tax Paid		7 Foreign Country or US possession			
		8 Cash liquidation distributions		9 Noncash liquidation distribution			
		10 Exempt-Interest dividends		11 Specified private activity bond interest dividends			
		FATCA filing requirement <input type="checkbox"/>					
Account number (see instructions)		12 State		13 State Identification no.			14 State tax withheld
Form 1099-DIV							

Neither York nor Xuan had an interest in a financial account in a foreign country and have never received distributions from, or transferred funds to, a foreign trust.

York received this 1099-B reporting that he cashed in the savings bonds that he inherited from his aunt.

<input type="checkbox"/> CORRECTED					
PAYER'S name, address, city, state, ZIP code TREASURY DIRECT 75 NATIONAL DEBT AVE TOPEKA, KS 66605		Applicable Check Box on Form 8949 E	2016 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions	
		1a Description of Property (Example 100 sh. XYZ Co.) SERIES E SAVINGS BONDS			
		1b Date acquired	1c Date sold or disposed 09/30/2016		
PAYER'S Federal identification number 95-5XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	1d Proceeds \$1,000.00	1e Cost or other basis		
		1f Code, if any	1g Adjustments		
RECIPIENT'S name, address, city, state, ZIP code YORK YOUNG 1 MAIN YC, YS YZ		2 Type of Gain or loss Short term <input type="checkbox"/> Long term <input checked="" type="checkbox"/>	3 If checked, basis reported to IRS <input type="checkbox"/>		
		4 Federal income tax withheld	5 If checked, noncovered security <input type="checkbox"/>		
		6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>	7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>		
Account number (see instructions)		8 Profit or (loss) realized in 2016 on closed contracts	9 Unrealized profit or (loss) on open contracts - 12/31/2015		
CUSIP number		10 Unrealized profit or (loss) on open contracts - 12/31/2016	11 Aggregate profit or (loss) on contracts		
14 State Name	15 State identification no.	18 State tax withheld			
		12	12 Bartering		
Form 1099-B					

**Copy B
For Recipient**

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

York's aunt paid \$500 for the savings bonds; they were worth \$1,000 on the day his aunt died. You find the following worksheet in York and Xuan's prior year return:

US Schedule D Worksheet for Capital Loss Carryovers or Sale of Your Home 2015	
Name: YORK YOUNG AND XUAN YOUNG	
SSN: 211-XX-XXXX	
Capital Loss Carryovers from This Year to Next Year	
1. Amount from Form 1040, line 41, or Form 1040NR, line 39	54,650
2. Loss shown on schedule D, line 21 as a positive amount.	3,000
3. Combine lines 1 and 2. If -0- or less, enter -0-	57,650
4. Smaller line 2 or line 3	3,000
5. Loss on Schedule D, Line 7 as a positive amount	0
6. Gain, if any, shown on Schedule D, Line 15	
7. Add lines 4 and 6	3,000
8. Short-term capital loss carryover. Subtract line 7 from line 5. If -0- or less, enter -0-	0
9. Loss shown on Schedule D, line 15 as a positive amount	3,440
10. Gain, if any, shown on Schedule D, line 7	0
11. Subtract line 5 from line 4. If -0- or less, enter -0-	3,000
12. Add lines 10 and 11	3,000
13. Long-term capital loss carryover. Subtract line 12 from line 9. If -0- or less, enter -0-	440

On the broker's statement from Lucky Dog LLC, the tax-exempt-interest dividend was paid by a municipal bond fund (not a state-specific fund). The money from the U.S. Savings Bonds was used by the Youngs for house repairs.

Lucky Dog LLC		2016 TAX REPORTING STATEMENT	
2715 Alpine Lane Boston, MA 02110		York Young 1 Main St, Your City, YS YZ Account No. 111-227 Recipient ID No. XXX-XX-XXXX Payer's Fed ID Number: 95-7XXXXXX	
Form 1099-DIV 2016 Dividends and Distributions			
Copy B for Recipient (OMB NO. 1545-0110)			
Box			Amount
1a	Total Ordinary Dividends		583.62
1b	Qualified Dividends		477.98
2a	Total Capital Gain Distributions (Includes 2b- 2d)		1,036.74
2b	Capital Gains that represent Unrecaptured 1250 Gain		0.00
2c	Capital Gains that represent Section 1202 Gain		0.00
2d	Capital Gains that represent Collectibles (28%) Gain		0.00
3	Nondividend Distributions		44.00
4	Federal Income Tax Withheld		0.00
5	Investment Expenses		500.00
6	Foreign Tax Paid		55.00
7	Foreign Country or U.S. Possession		0.00
8	Cash Liquidation Distributions		0.00
9	Non-Cash Liquidation Distributions		0.00
10	Exempt-Interest Dividends		122.68
11	Specified Private Activity Bond Interest Dividends		61.34
12	State		YS
13	State Identification No		XXXXXX
14	State Tax Withheld		15.26
	FATCA filing requirement		NO
Form 1099-INT 2016 Interest Income			
Copy B for Recipient (OMB NO. 1545-0112)			
Box			Amount
1	Interest Income		32.50
2	Early Withdrawal Penalty		0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations		243.48
4	Federal Income Tax Withheld		24.35
5	Investment Expenses		0.00
6	Foreign Tax Paid		0.00
7	Foreign Country or U.S. Possession		
8	Tax-Exempt Interest		0.00
9	Specified Private Activity Bond Interest		0.00
10	Market Discount		0.00
	Market Discount on Noncovered Securities		0.00 **
11	Bond Premium		0.00
	Bond Premium on Noncovered Securities		0.00 **
13	Bond Premium on Tax-Exempt Bond		0.00
14	Tax-Exempt and Tax Credit Bond CUSIP No.		
15	State		
16	State Identification No.		
17	State Tax Withheld		0.00
	FATCA filing requirement		
**These amounts are not reported to the IRS.			
			Page 1 of 4

Lucky Dog LLC
 2715 Alpine Lane
 Boston, MA 02110

2016 TAX REPORTING STATEMENT
York Young
 1 Main St, Your City, YS YZ
 Account No. 111-227
 Recipient ID No. XXX-XX-XXXX
 Payer's Fed ID Number: 95-7XXXXXX

Form 1099-MISC 2016 Miscellaneous Income

Copy B for Recipient (OMB NO. 1545-0115)

Box	Amount
2 Royalties	0.00
4 Federal Income Tax Withheld	0.00
8 Substitute Payments in Lieu of Dividends or Interest	0.00
16 State Tax Withheld	0.00
17 State Identification No.	
18 State Income FATCA filing requirement	0.00

Summary of 2016 Original Issue Discount

Box	Amount
1 Original Issue Discount for 2016	0.00 **
2 Other Periodic Interest	0.00 **
4 Federal Income Tax Withheld	32.60 **
5 Market Discount	0.00 **
6 Acquisition Premium	0.00 **
8 Original Issue Discount on U.S. Treasury Obligations	326.00 **

** Amounts of original issue discount are individually reported to the IRS.

Box 5 and Box 6 contain amounts for covered securities only.

Summary of 2016 Proceeds From Broker and Barter Exchange Transactions

Box	Amount
1d Proceeds .	52,992.81 *
1e Cost or Other Basis	45,890.82 **
4 Federal Income Tax Withheld	0.00
6 Adjustments - Wash Sales	226.80
Adjustments - Market Discount	0.00 **
16 State Tax Withheld	0.00
Regulated Futures Contracts:	
4 Federal Income Tax Withheld	0.00
8 Profit or (Loss) Realized in 2016 on Closed Contracts	0.00
9 Unrealized Profit of (Loss) on Open Contracts - 12/31/2015	0.00
10 Unrealized Profit of (Loss) on Open Contracts - 12/31/2016	0.00
11 Aggregate Profit of (Loss) on Contracts	0.00

* Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement.

Lucky Dog LLC
2715 Alpine Lane
Boston, MA 02110

2016 TAX REPORTING STATEMENT

York Young

1 Main St, Your City, YS YZ

Account No. 111-227

Recipient ID No. XXX-XX-XXXX

Payer's Fed ID Number: 95-7XXXXXX

FORM 1099-B 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Short-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box A checked and/or Schedule D, Part I

(This Label is a Substitute for Boxes 1a & 3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, 2 Short-term, 3 Basis reported to IRS, 6 Net Proceeds, and Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State ID Number	16 State Tax Withheld
Magic Investor Class Fund											
Sale	16.523	9/23/15	8/26/16	177.62	142.58			35.04			
Sale	15.875	12/23/15	8/26/16	170.66	132.75			37.91			
Sale	14.345	3/23/16	8/26/16	154.21	128.68			25.53			
Sale	13.985	6/23/16	8/26/16	150.34	130.57			19.77			
				652.83	534.58			0.00	118.25		
Hot Air Bond Fund											
Sale	175	10/25/15	2/26/16	2,368.15	2,632.75	W	226.80	-37.80			
Sale	150	3/15/16	12/15/16	2,286.36	2,352.45			-66.09			
				4,654.51	4,985.20		226.80	-103.89			
Red Balloon Investor Class Fund											
Sale	250	7/23/16	12/5/16	1,555.00	1,085.36			469.64			
Sale	100	7/23/16	8/26/16	622.00	512.74			109.26			
				2,177.00	1,598.10		0.00	578.90			
TOTALS				7,484.34	7,117.88		226.80	593.26			

FORM 1099-B- 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box D checked and/or Schedule D, Part II

(This Label is a Substitute for Boxes 1a & 3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, 2 Long-term, 3 Basis reported to IRS, 6 Net Proceeds, and Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State ID Number	16 State Tax Withheld
Magic Investor Class Fund											
Sale	18.854	3/26/13	8/26/16	202.68	159.45			43.23			
Sale	17.769	6/23/13	8/26/16	191.02	158.36			32.66			
Sale	17.646	9/23/13	8/26/16	189.69	162.74			26.95			
Sale	17.523	12/23/13	8/26/16	188.37	156.87			31.50			
Sale	17.4	3/23/14	8/26/16	187.05	150.74			36.31			
Sale	17.277	6/23/14	8/26/16	185.73	146.35			39.38			
Sale	17.154	9/23/14	8/26/16	184.41	142.58			41.83			
Sale	17.031	12/23/14	8/26/16	183.08	139.86			43.22			
Sale	16.908	3/23/15	8/26/16	181.76	140.85			40.91			
Sale	16.785	6/23/15	8/26/16	180.44	142.65			37.79			
				1,874.23	1,500.45		0.00	373.78			
TOTALS				1,874.23	1,500.45			373.78			

Lucky Dog LLC does not have a record for the purchase of Rider stock. York inherited the 65 shares from his Aunt Janey who paid \$588 for them in 1999. The stock was worth \$1,222 on 1/29/2016, the day his aunt died.

Lucky Dog LLC
 2715 Alpine Lane
 Boston, MA 02110

2016 TAX REPORTING STATEMENT

York Young
 1 Main St, Your City, YS YZ
 Account No. 111-227
 Recipient ID No. XXX-XX-XXXX
 Payer's Fed ID Number: 95-7XXXXXX

FORM 1099-B- 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is not reported to the IRS

Report on Form 8949 with Box E checked and/or Schedule D, Part II

(This Label is a Substitute for Boxes 1a & 3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, **2** Long-term, **3** Basis not reported to IRS, **6** Net Proceeds, and Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State ID Number	16 State Tax Withheld
Magic Investor Class Fund											
Sale	3,842.14	5/28/09	8/26/16	41,303.01	36,214.99			5,088.02			
Sale	18.526	6/23/09	8/26/16	199.15	158.36			40.79			
Sale	18.025	9/23/09	8/26/16	193.77	162.74			31.03			
Sale	17.985	12/23/09	8/26/16	193.34	156.87			36.47			
Sale	18.352	3/23/10	8/26/16	197.28	150.74			46.54			
Sale	17.842	6/23/10	8/26/16	191.80	146.35			45.45			
Sale	17.652	9/23/10	8/26/16	189.76	142.58			47.18			
Sale	17.71	12/23/10	8/26/16	190.38	139.86			50.52			
				42,658.49	37,272.49			5,386.00			
Rider Corporation											
Sale	65.000	** 12/22/16		975.75	**			**			
TOTAL				43,634.24	37,272.49			5,386.00			

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

** Information not available

Xuan provides her brokerage statement, too.

Sure-Trade

135 Bond Street
New Haven, CT 06405

2016 TAX REPORTING STATEMENT

Xuan Young
1 Main St, Your City, YS YZ
Account No. 111-227
Recipient ID No. XXX-XX-XXXX
Payer's Fed ID Number: 95-8XXXXXX

Form 1099-DIV 2016 Dividends and Distributions

Copy B for Recipient (OMB NO. 1545-0110)

Box		<u>Amount</u>
1a	Total Ordinary Dividends	108.32
1b	Qualified Dividends	92.65
2a	Total Capital Gain Distributions (Includes 2b- 2d)	0.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
3	Nondividend Distributions	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Cash Liquidation Distributions	0.00
9	Non-Cash Liquidation Distributions	0.00
10	Exempt-Interest Dividends	0.00
11	Specified Private Activity Bond Interest Dividends	0.00
12	State	YS
13	State Identification No.	XXXXXX
14	State Tax Withheld	0.00
	FATCA filing requirement	NO

Summary of 2016 Proceeds From Broker and Barter Exchange Transactions

Box		<u>Amount</u>
1d	Proceeds	28,395.00 *
1e	Cost or Other Basis	23,264.50 **
4	Federal Income Tax Withheld	0.00
6	Adjustments - Wash Sales	0.00
	Adjustments - Market Discount	0.00 **
16	State Tax Withheld	0.00
<u>Regulated Futures Contracts:</u>		
4	Federal Income Tax Withheld	0.00
8	Profit or (Loss) Realized in 2016 on Closed Contracts	0.00
9	Unrealized Profit of (Loss) on Open Contracts - 12/31/2015	0.00
10	Unrealized Profit of (Loss) on Open Contracts - 12/31/2016	0.00
11	Aggregate Profit of (Loss) on Contracts	0.00

* Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement.

** Box 1e and Box 6 contain amounts for covered securities only.

FORM 1099-B 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Short-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box A checked and/or Schedule D, Part I

(This Label is a Substitute for Boxes 1a & 3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, **2** Short-term, **3** Basis reported to IRS, **6** Net Proceeds, and Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State ID Number	16 State Tax Withheld
Rusty Nail											
Sale	100	11/1/15	5/26/16	1,700.00	3,200.00			-1,500.00			
Rio Motors											
Sale	150	7/15/15	3/26/16	10,648.00	9,540.00			1,108.00			
TOTALS				12,348.00	12,740.00			-392.00			

FORM 1099-B 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is reported to the IRS

Report on Form 8949 with Box D checked and/or Schedule D, Part II

(This Label is a Substitute for Boxes 1a & 3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, **2** Long-term, **3** Basis reported to IRS, **6** Net Proceeds, and Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State ID Number	16 State Tax Withheld
Midget Corp											
Sale	15	2/28/12	12/2/16	2,122.00	1,230.50			891.50			
Doors & Floors											
Sale	55	10/1/13	11/25/16	5,600.00	5,544.00			56.00			
Bagels-4-U											
Sale	75	9/22/12	10/20/16	3,000.00	3,750.00			-750.00			
TOTALS				10,722.00	10,524.50			197.50			

FORM 1099-B 2016 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is not reported to the IRS

Report on Form 8949 with Box E checked and/or Schedule D, Part II

(This Label is a Substitute for Boxes 1a & 3)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description, **2** Long-term, **3** Basis not reported to IRS, **6** Net Proceeds, and Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis	1f Code, if any	1g Adjustments	Gain or Loss (-)	4 Federal Income Tax Withheld	14 State ID Number	16 State Tax Withheld
Make a Buck Inc											
Sale	63	**	3/15/16	5,325.00	2,727.00			2,598.00			
TOTAL				5,325.00	2,727.00			2,598.00			

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

** Information not available

Page 2 of 2

York has an interest in an investment partnership and provides you with the K-1.

**Schedule K - 1
(Form 1065)**

Department of the
Treasury Internal
Revenue Service

2016

For Calendar year 2016, or tax
year beginning _____, 2016
ending _____ 20____

Final K-1 Amended K-1

**Partner's Share of Income, Deductions,
Credits, etc.**

> See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
95-9XXXXXX

B Partnership's name, address, city, state, and ZIP code
HI FLY LTD
TWO CENT RD
YC, YS YZ

C IRS Center where partnership filed return

Part II Information About the Partner

E Partner's identifying number
211-XX-XXXX

F Partner's name, address, city, state, and ZIP code
YORK YOUNG
1 MAIN
YC, YS YZ

**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Income**

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
		A	VARIOUS
4	Guaranteed payments	B	\$98.87
5	Interest income	D	\$88.25
6a	Ordinary dividends \$98.87	L	\$12.50
6b	Qualified dividends \$82.62		
7	Royalties		
8	Net short-term capital gain (loss) \$(230.33)		
9a	Net long-term capital gain (loss) \$(402.22)	17	Alternative minimum tax (AMT) items
9b	Collectables (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		

Note: There are additional fields at the bottom of the actual K-1 that are OUT OF SCOPE.
These fields ARE NOT displayed on the form above.

Sale of home

Xuan mentions that she plans to list her home for sale and asks whether she will have to pay tax on the gain. She and York bought their home jointly in 2007 for \$120,000, always used it as their main home and it was never used for business. While they owned the home, they spent money for the following:

Remodeled the kitchen before move-in	\$17,200
Painted inside and out before move-in	\$3,600
New carpet before move-in	\$750
Replaced dead landscape in 2010	\$450
New roof in 2016.....	\$4,500

Xuan estimates that it will sell for \$675,000 minus selling expenses of \$22,000.

Discuss the basis in the home before York's death.

Discuss whether Xuan's basis in the home will change due to York's death with particular attention to your state's laws.

Discuss the maximum amount of gain that Xuan would be eligible to exclude assuming the home sells during 2017. What if Xuan doesn't sell it until 2019?

See also First Time Home Buyers credit below.

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, address, city, state, ZIP code INDIANA STATE TREASURY 33 B AVENUE YC, YS YZ		1 Unemployment compensation		2016 Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits or offsets \$208.00			
PAYER'S Federal identification number 25-9XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year		4 Federal income tax withheld	
RECIPIENT'S name, address, city, state, ZIP code YORK YOUNG 1 MAIN YC, YS YZ		5 RTAA payments		6 Taxable grants	
		7 Agriculture payments		8 If checked, box 2 is trade or business income > <input type="checkbox"/>	
		9 Market gain			
Account number (see instructions)		10. State	10b State identification no.	11 State income tax withheld	
		-----	-----	-----	
Form 1099-G					

York and Xuan's taxable income for last year was \$42,650 and they had a total of \$6,325 nontaxable income. Their total itemized deductions were \$14,370. The amount of state income taxes deducted was \$902. Their prior year return does not show the amount that could have been deducted as sales tax; but, it does show that they claimed Sadie only. Use ZIP code 28145 for sales tax (state rate 4.75 plus 2.25% local rate) and the 2015 sales tax calculator to compute the sales tax that could have been deducted for 2015.

York ran a small business doing business consulting, which he operated out of their home. The business code from last year's return is 541990. In addition to the amount reported on Form 1099-MISC, he also received \$650 during the year from other clients for his services. He had expenses of \$150 for an office he rents for the few days he needed to meet clients, \$49 for business cards, \$124 for business meals with clients, and \$238 for business insurance. York also made an overnight trip to meet with a client. His mileage for the trip was 300 miles and he spent \$96 for a room and \$24 for food. He's been using his car in his business since February 1, 2015 and drove 5,632 other miles. Xuan has her own car.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, address, city, state, ZIP code HAPPY ACRES 54 B STREET YC, YS YZ		1 Rents	2016 Form 1099-MISC	Miscellaneous Income
		2 Royalties		
		3 Other Income		
PAYER'S Federal identification number 26-0XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	5 Fishing boat proceeds	6 Medical and health care payments	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, city, state, ZIP code YORK YOUNG 1 MAIN YC, YS YZ		7 Nonemployee Compensation \$2,675.00	8 Substitute payments in lieu of dividends or interest	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds	
		11	12	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
Form 1099-MISC				

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, address, city, state, ZIP code JOBS N MORE 892 DAIRY RD YC, YS YZ		1 Rents	2016 Form 1099-MISC	Miscellaneous Income
		2 Royalties		
		3 Other Income		
PAYER'S Federal identification number 26-1XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	5 Fishing boat proceeds	6 Medical and health care payments	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, city, state, ZIP code YORK YOUNG 1 MAIN YC, YS YZ		7 Nonemployee Compensation \$1,267.00	8 Substitute payments in lieu of dividends or interest	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds	
		11	12	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income
Form 1099-MISC				

York was not allowed a full deduction for his contributions to his IRA in prior years. Here is his Form 8606 from their 2015 return.

Form 8606 Department of the Treasury Internal Revenue Service (99)	Nondeductible IRAs ▶ Information about Form 8606 and its separate instructions is at www.irs.gov/form8606 . ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.	OMB No. 1545-0074 2015 Attachment Sequence No. 48
Name. If married, file a separate form for each spouse required to file Form 8606. See instructions. YORK YOUNG		Your social security number 211-XX-XXXX
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) 1 MAIN	
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. YC, YS, YZ	
	Foreign country name	Foreign province/state/county
Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs Complete this part only if one or more of the following apply.		
<ul style="list-style-type: none"> • You made nondeductible contributions to a traditional IRA for 2015. • You took distributions from a traditional, SEP, or SIMPLE IRA in 2015 and you made nondeductible contributions to a traditional IRA in 2015 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 2015 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2015 or an earlier year. 		
1 Enter your nondeductible contributions to traditional IRAs for 2015, including those made for 2015 from January 1, 2016, through April 18, 2016 (see instructions)	1
2 Enter your total basis in traditional IRAs (see instructions)	2 1,500
3 Add lines 1 and 2	3 1,500
In 2015, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?	No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes → Go to line 4.	
4 Enter those contributions included on line 1 that were made from January 1, 2016, through April 18, 2016	4
5 Subtract line 4 from line 3	5 1,500
6 Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2015, plus any outstanding rollovers (see instructions) . .	6 20,000
7 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2015. Do not include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions) .	7 3,500
8 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2015. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16 .	8
9 Add lines 6, 7, and 8	9 23,500
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 × .064
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	12 224
13 Add lines 11 and 12. This is the nontaxable portion of all your distributions	13 224
14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2015 and earlier years	14 1,276
15 Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15 3,276
Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).		
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.		
Cat. No. 63966F		Form 8606 (2015)

Xuan confirms that the 12/31/16 total value of York's IRAs was \$17,548.

<input type="checkbox"/> CORRECTED (if checked)		2016 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, address, city, state, ZIP code IRA BANK 5 ELM ST YC, YS YZ		1 Gross distribution \$3,500.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount			
		2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>		This information is being furnished to the Internal Revenue Service
PAYER'S Federal identification number 26-2XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$350.00		
RECIPIENT'S name, address, city, state, ZIP code YORK YOUNG 1 MAIN YC, YS YZ		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities		
		7. Distribution Code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other %	
		9a Your percentage of total distribution %	9b Total Employee Contributions		
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld \$70.00	13. State/Payer's state no. 262XXX	14. State Distribution \$3,500.00	
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution	
Form 1099-R					

York did a direct transfer of his traditional IRA funds from IRA Bank to Merrill Lynch.

<input type="checkbox"/> CORRECTED (if checked)		2016 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, address, city, state, ZIP code IRA BANK 5 ELM ST YC, YS YZ		1 Gross distribution \$17,500.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount			
		2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>		This information is being furnished to the Internal Revenue Service
PAYER'S Federal identification number 26-2XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld		
RECIPIENT'S name, address, city, state, ZIP code YORK YOUNG 1 MAIN YC, YS YZ		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities		
		7. Distribution Code(s) G	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other %	
		9a Your percentage of total distribution %	9b Total Employee Contributions		
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld	13. State/Payer's state no. 262XXX	14. State Distribution	
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution	
Form 1099-R					

York started drawing his government retirement pay on February 1 of 2015. York selected a joint and survivor annuity, which Xuan continues to receive. He recovered \$981 of his cost during the first year. Xuan confirms that the \$2,200 shown in box 5 is for York's health insurance. York was not a public safety officer.

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045	STATEMENT OF ANNUITY PAID		2016		OMB No. 1545-0119 Form: 1099R Distribution From Pensions, Annuities Retirement or Profit- Sharing Plans, IRA's, Insurance Contracts, etc.	
	Copy B - File with Federal tax return					
	PAYER'S Federal Identification 26-3XXXXXX	Recipient's ID No. (Annuitant) 211-XX-XXXX	Account number (Retirement Claim) CSA 541222942	1. Gross distribution \$6,500.00		
	5. Employee Contributions/ Designed ROTH Contributions or Insurance Premiums \$2,200.00	PAID TO → YORK YOUNG 1 MAIN YC, YS YZ		2a. Taxable amount		
	7. Distribution Code(s) 7-NONDISABILITY			4. Federal Income Tax Withheld \$650.00		
9b. Total Employee Contributions \$27,652.00			State 1 YS	10. State Income Tax Withheld \$130.00		
				State 2	11. State Income Tax Withheld	

<input type="checkbox"/> CORRECTED (if checked)		2016		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, address, city, state, ZIP code IRA BANK 5 ELM ST YC, YS YZ		1 Gross distribution \$2,000.00					Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount					
		2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>				
PAYER'S Federal identification number 26-2XXXXXX	RECIPIENT'S identification number 212-XX-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld				
RECIPIENT'S name, address, city, state, ZIP code XUAN YOUNG 1 MAIN YC, YS YZ		5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities				
		7. Distribution Code(s) 1	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other %			
		9a Your percentage of total distribution %	9b Total Employee Contributions				
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.	12. State tax withheld	13. State/Payer's state no. 262XXX	14. State Distribution \$2,000.00			
Account number (see instructions)		15. Local tax withheld	16. Name of Locality	17. Local Distribution			
Form 1099-R							

Xuan was warned that there might be a penalty but asks you if there is a way to avoid it.

Xuan provides you with York's oil & gas royalty form.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, address, city, state, ZIP code GUSHER OIL 9 BLACKROCK AVE YC, YS YZ		1 Rents	2016 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$63.67		
		3 Other Income	4 Federal income tax withheld	
PAYER'S Federal identification number 26-4XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name, address, city, state, ZIP code YORK YOUNG 1 MAIN YC, YS YZ		7 Nonemployee Compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds	
		11	12	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	
Form 1099-MISC				

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20 16				<input type="radio"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="radio"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name YORK YOUNG			Box 2. Beneficiary's Social Security 211-XX-XXXX		
Box 3. Benefits Paid in 2016 \$13,650.00		Box 4. Benefits Repaid to SSA in		Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$13,650.00	
DESCRIPTION OF AMOUNT IN BOX 3			DESCRIPTION OF AMOUNT IN BOX 4		
Paid by check or direct deposit \$12,626.25					
Medicare Part B premiums deducted from your benefits \$0.00					
Medicare Prescription Drug premiums (Part D) deducted from your benefits \$0.00					
Total Additions \$13,650.00					
Benefits for 2016 \$13,650.00			Box 6. Voluntary Federal Income Tax Withheld \$1,023.75		
Benefits for 2015			Box 7. Address YORK YOUNG 1 MAIN YC, YS YZ		
Benefits for 2014					
Benefits for 2013					
			Box 8. Claim Number (use this number if you need to contact SSA) 211-XX-XXXXA		

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, address, city, state, and ZIP code RED HOT CASINO 65 RICHES ROAD YC, YS YZ	1. Gross winnings \$1,200.00	2. Date won 03/17/2016	2016 Form W-2-G Certain Gambling Winnings	
	3. Type of wager SLOTS	4. Federal income tax withheld		
	5. Transaction	6. Race		
	7. Winnings from identical wagers	8. Cashier		
PAYER'S Federal identification number 26-5XXXXXX	Payer's Telephone number 888-123-4567	9. Winner's taxpayer identification no. 212-XX-XXXX	10. Window	This information s being furnished to the Internal Revenue Service
WINNER'S name, address, city, state, and ZIP XUAN YOUNG 1 MAIN YC, YS YZ	11. First I.D. N009234	12. Second I.D.	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
	13. State Payer's identification no. 265XXX	14. State Winnings \$1,200.00		
	15. State income tax withheld	16. Local Winnings		
	17. Local income tax withheld	18. Name of locality		
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.				
Signature >		Date >		
Form W-2G				

Xuan also won \$550.00 in your state lottery.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, address, city, state, and ZIP code YOUR STATE LOTTERY 87 FOLLY ROAD YC, YS YZ	1. Gross winnings \$550.00	2. Date won 09/28/2016	2016 Form W-2-G Certain Gambling Winnings	
	3. Type of wager SCRATCHER	4. Federal income tax withheld		
	5. Transaction	6. Race		
	7. Winnings from identical wagers	8. Cashier		
PAYER'S Federal identification number 26-7XXXXXX	Payer's Telephone number 800-222-2222	9. Winner's taxpayer identification no. 212-XX-XXXX	10. Window	This information s being furnished to the Internal Revenue Service
WINNER'S name, address, city, state, and ZIP XUAN YOUNG 1 MAIN YC, YS YZ	11. First I.D. N009234	12. Second I.D.	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
	13. State Payer's identification no. 375XXX	14. State Winnings		
	15. State income tax withheld	16. Local Winnings		
	17. Local income tax withheld	18. Name of locality		
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.				
Signature >		Date >		
Form W-2G				

York also served as a poll worker at the voting center close to their house. This was the first year he worked there. He earned \$600, but did not get a tax form.

York's long term care insurance helped to cover part of his expenses at the rate of \$180 per day for 45 days in 2016.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, address, city, state, and ZIP code LTC CORP 98 WELLNESS RD YC, YS YZ		1 Gross Long-Term care benefits paid \$8,100.00	20 16 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits
PAYER'S federal identification number 95-0XXXXXX		2 Accelerated Death benefits paid		
POLICYHOLDER'S name, address, city, state, and ZIP code YORK YOUNG 1 MAIN YC, YS YZ		INSURED'S name, address, city, state, ZIP YORK YOUNG 1 MAIN YC, YS YZ		Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
POLICYHOLDER'S identification number 211-XX-XXXX		3 <input checked="" type="checkbox"/> Per Diem <input type="checkbox"/> Reimbursed Amount	Date certified 11/16/2016	
Account number (see instructions)	4. Qualified contract (optinal) <input checked="" type="checkbox"/>	5. (optional) <input type="checkbox"/> Chronically ill <input checked="" type="checkbox"/> Terminally ill		
Form 1099-LTC				

York served on a jury and received \$150 for his ten days of service in addition to his mileage reimbursement. They did not get a tax form.

Xuan tells you that she paid for \$138 for classroom supplies for her students. You ask how many hours she worked as an educator and she said she was full-time, well over 900 hours. Xuan asks if they can get any write-off for the supplies. Xuan also had to take three continuing education courses for her teaching credentials as noted below under Education Benefits.

York paid \$3,600 in alimony to a previous wife. Her Social Security number is 215-XX-XXXX.

Xuan made a \$6,000 contribution to her Roth IRA account. She asks how much it would save in taxes if she recharacterizes the contribution to a traditional IRA.

Xuan paid interest on a qualified student loan she incurred to obtain her teaching degree.

<input type="checkbox"/> CORRECTED (if checked)			
RECIPIENT'S/LENDER'S name, address, city, state, and ZIP code FIRST CLASS CORP 90 I STREET YC, YS YZ		20 16 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no. 94-0XXXXXX	BORROWER'S social security number 212-XX-XXXX		
BORROWER'S name, address, city, state and ZIP code XUAN YOUNG 1 MAIN YC, YS YZ		Copy B For Borrower <small>This important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.</small>	
Account number (see instructions)	2 If checked box 1 does not include loan origination fees and/or capitalized interest for loans made before September, 1 2004. <input type="checkbox"/>		
Form 1098-E			

Like the year before, Xuan wants to itemize deductions and provides the following information:

Medical insurance - supplemental policy for York	\$1,200
Medical insurance for York taken from retirement pay	\$2,200
Long-term care policy for York	\$1,600
Long-term care policy for Xuan	\$1,400
Doctor bills for York and Xuan	\$2,653
Dentist bills for Cherie and Grant	\$340
Hospital bills for York	\$1,200
Life insurance for York	\$1,842
Funeral expenses (January 2017).....	\$5,600
Medical mileage	1,236 miles total
Prescription drugs (York and Xuan)	\$965
Insulin for Sadie (no prescription)	\$189
Prescription sunglasses (Xuan).....	\$210
Tithes to church.....	\$1,730
Cash contributions to: National Public Radio, American Cancer Society, Shriners Children's Hospital.....	\$225
Contributions to Millsap Elementary School.....	\$250
Salvation Army - the FMV of clothes and a TV (good used condition)	\$350
(Xuan says she has receipts or canceled checks at home for all the donations)	
Personal property tax (based on the value of their cars).....	\$624
State sales tax (new car)	\$1,565
Parking tickets	\$375
Gambling losses (includes losses of \$150 for the state lottery).....	\$1,750
Parking at Xuan's job	\$240

New tires for York's car that he used in his business \$450

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, city, state, and ZIP code HOME BANK 89 EASY ST YC, YS YZ		* 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.	20 16 Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification number 94-1XXXXXX	PAYER'S social security number 211-XX-XXXX	1. Mortgage interest received from payer(s)/borrower(s) * \$2,997.00	Copy B For Payer/Borrower <small>The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.</small>	
PAYER'S/BORROWER'S name, address, city, state, and ZIP code YORK AND XUAN YOUNG 1 MAIN YC, YS YZ		2. Points paid on purchase of principal residence		
Account number (see instructions)		3. Refund of overpaid interest		
		4. COUNTY PROPERTY TAX \$1,240		
		5. CITY PROPERTY TAX \$258		
Form 1098				

Xuan wants to know if she can deduct the insurance premiums she and York paid for Cherie totaling \$1,530. She provides you with Form 1095-A below.

Use ZIP code 28145 for state sales tax: state rate 4.75 plus 2.25% local rate.

Child and Dependent Care Expenses

York and Xuan paid the Happy Blessings Day Care Center \$1,100 to watch Grant while they worked. Xuan's employer gave Xuan \$300 toward the day care (see W-2). The address is 128 Magical Way, Your City, State, and ZIP Code. Their EIN is 26-8XXXXXX.

Energy Credits

The Youngs insulated the crawl space of their home for \$235 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$8,250 excluding on-site preparation, assembly or original installation of components. The Youngs have not claimed any credits in previous years on Form 5695.

First Time Home Buyer Credit

The Youngs bought their home in 2008 and got the full \$7,500 FTHBC. They've been repaying the minimum each year since. Xuan wants to know whether she'll have to pay the full balance by herself. She also asks about what will happen when she sells the home. Will the FTHBC affect her basis in the home?

Health Care Coverage

York had TRICARE retiree coverage. Xuan had health insurance through her employer.

Sadie had Medicare all year.

Cherie and Grant had Medicaid coverage January through May. Grant continued with CHIP coverage for the rest of the year. Cherie had no coverage in June. Starting July, York and Xuan bought a policy through the Marketplace that covered Cherie through the end of the year.

Form 1095-A Department of the Treasury Internal Revenue Service	Health Insurance Marketplace Statement > Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a .	OMB No. 1545-2232 <div style="font-size: 2em; font-weight: bold;">20 16</div>
		<input type="checkbox"/> CORRECTED

Part I Recipient Information

1 Marketplace Identifier 94-4XXXXXX	2 Marketplace-assigned policy number B453456	3 Policy issuer's name HEALTHY CO
4 Recipient's name YORK YOUNG	5 Recipient's SSN 211-XX-XXXX	6 Recipient's date of birth 07/03/1950
7 Recipient's spouse's name XUAN YOUNG	8 Recipient's spouse's SSN 212-XX-XXXX	9 Recipient's spouse's date of birth 01/01/1955
10 Policy start date 07/01/2016	11 Policy Termination Date 12/31/2016	12 Street Address (including apartment number) 1 MAIN
13 City, State, Country and ZIP code YC, YS YZ		

Part II Coverage Household

A Covered Individual Name	B Covered Individual SSN	C. Date of	D. Start Date	E. Termination
16 CHERYL COOK	213-XX-XXXX	05/03/1995	07/01/2016	12/31/2016
17				
18				
19				
20				

Form: **1095-A**

Part III Household Information

Month	A Monthly Premium Amount	B Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. Monthly Advance Payment of Premium Tax
21 January			
22 February			
23 March			
24 April			
25 May			
26 June			
27 July	\$255.00	\$300.00	\$25.00
28 August	\$255.00	\$300.00	\$25.00
29 September	\$255.00	\$300.00	\$25.00
30 October	\$255.00	\$300.00	\$25.00
31 November	\$255.00	\$300.00	\$25.00
32 December	\$255.00	\$300.00	\$25.00
33 Annual Totals	\$1,530.00	\$1,800.00	\$150.00

Part III for YORK YOUNG Form: **1095-A**

This is Cherie's first time at college, where she is classified as a freshman. Cherie has never been convicted of a felony.

In addition to the amounts shown on the 1098-T form and her school account, Cherie spent \$1,500 on required textbooks and \$850 for a new computer that was a course requirement. Cherie's grants were unrestricted and could have been used for nonqualified costs, such as room and board. York and Xuan provided Cherie's room and board, which cost approximately \$8,000 for the 10 months she lived with them. Cherie also got a \$650 distribution from her Education Savings Account. Cherie does not need to otherwise file a return.

Cherie is willing to report some of her scholarship as taxable if it results in a better refund for her mom. She wants to know whether she needs to file a return and whether declaring some of her scholarship as taxable causes her any tax.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S/TRUSTEE'S name, address, city, state, and ZIP code TRUSTY BANK 55 SURETY LANE YC, YS YZ		1 Gross Distribution \$650.00	20 16 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		2 Earnings \$25.68		
PAYER'S/TRUSTEE'S federal identification no. 94-3XXXXXX		RECIPIENT'S social security number 213-XX-XXXX	3 Basis	4 Trustee-to-Trustee Transfer <input type="checkbox"/>
RECIPIENT'S name, address, city, state, and ZIP code CHERYL COOK 1 MAIN YC, YS YZ		5 Check one: * Qualified Tuition Program Private <input type="checkbox"/> or State <input checked="" type="checkbox"/> * Cloverdell ESA <input type="checkbox"/>		6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>
Account number (see instructions) 23456AB		If the fair market value (FMV) is shown below, see Pub 970, Tax Benefits for Education for how to figure earnings.		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Form 1099-Q				

<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name, address, city, state, and ZIP code UR STATE U 95 SMART RD YC, YS YZ		1 Payments received for qualified tuition and related expenses	20 16 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$6,970.00		
FILER'S federal identification no. 26-9XXXXXX	STUDENT'S social security number 213-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form may be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name, address, city, state, and ZIP code CHERYL COOK 1 MAIN YC, YS YZ		4 Adjustments made for a prior year	5 Scholarships or grants \$4,000.00	
Service Provider/Acct No. (see instr.)		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 2017. <input checked="" type="checkbox"/>	
8. Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb/refund	
Form 1098-T				

UR STATE U

95 SMART ROAD, YC, YS YZ

Issued: 01/31/2017

CHERYL COOK

Student account stmt ID: ZZ1235468

1 MAIN, YC, YS YZ

<u>Date Posted</u>	<u>Description</u>	<u>Term/session</u>	<u>Charges</u>	<u>Credits</u>
06/01/2016	Application Fee		50.00	
06/15/2016	Tuition	Third Qtr 2016	2,250.00	
06/22/2016	Payment Received			2,300.00
07/15/2016	Health Fee	Third Qtr 2016	25.00	
07/20/2016	Student Association Fee	Third Qtr 2016	35.00	
07/22/2016	Parking Fee	Third Qtr 2016	29.00	
08/01/2016	Pell Grant			2,000.00
08/10/2016	Check #987654		1,911.00	
09/15/2016	Tuition	Fourth Qtr 2016	2,250.00	
10/01/2016	Pell Grant			2,000.00
10/08/2016	Payment Received			250.00
10/15/2016	Health Fee	Fourth Qtr 2016	25.00	
10/20/2016	Student Association Fee	Fourth Qtr 2016	35.00	
10/22/2016	Parking Fee	Fourth Qtr 2016	29.00	
10/25/2016	Payment Received			89.00
12/15/2016	Tuition	First Qtr 2017	2,300.00	
Account Balance			2,300.00	

Xuan had to take several special training courses at the local college that were required to maintain her teaching credentials. Xuan asks which education benefit is best for her expenses.

<input type="checkbox"/> CORRECTED (if checked)				Tuition Statement	
FILER'S name, address, city, state, and ZIP code FULTON COLLEGE ONE COLLEGE ROAD YC, YS YZ		1 Payments received for qualified tuition and related expenses \$650.00	20 16	Form 1098-T	
FILER'S federal identification no. 94-2XXXXXX	STUDENT'S social security number 212-XX-XXXX	2 Amounts billed for qualified tuition and related expenses			
STUDENT'S name, address, city, state, and ZIP code XUAN YOUNG 1 MAIN YC, YS YZ		3 If this box is checked, your educational institution has changed its reporting method for 2016. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service. This form maybe used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	
		4 Adjustments made for a prior year	5 Scholarships or grants		
		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 2017. > <input type="checkbox"/>		
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb/refund		
Form 1098-T					

Estimated Tax Payments

During the year, York and Xuan made the following federal estimated tax payments.

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

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

Earned Income Credit (EIC)

Xuan asks if they qualify for EIC.

Overpayment/Amount Owed

Xuan wants half of their refund deposited to her checking account and the other half applied to 2017. If she owes, she wants a direct debit from her checking account. She provided you a check.

YORK YOUNG XUAN YOUNG 1 MAIN YC, YS YZ	_____	1234
PAY TO THE ORDER OF _____	_____	\$ _____
Your Bank Bank City, State, ZIP Code	_____	DOLLARS
For _____	_____	
: 325070760 : 987123654 1234		

Signature Line

Instruct Xuan how she should sign the 8879 authorization form - for herself and, especially, for York.

State Supplement Exercise

Use W-2 state wages (box 18) from County School of \$48,600 (federal wages box 1 stays at \$48,600).

Use Sch D state capital loss carryover of \$600 (federal stays at \$440).

ACA Exercises – TY 2016

1. Cary is 22 years old and on his own. He has a part-time job while he finishes his college degree. He earns \$16,000 for the year. Is Cary required to have health coverage?
2. Dennis has retiree health coverage from his old employer. His wife, Kelly is in good health and has a catastrophic care policy only. Do both Dennis and Kelly have MEC?
3. Josef lost his job in January and became eligible for Medicaid in March. He did not enroll in Medicaid and was without coverage all year. Must he pay an SRP?
4. Scott and Sarah have a child. Scott's employer offered him family coverage which costs Scott 9.7% of his gross income. If Scott takes the family coverage for the full year, how would he report that on his tax return?
5. Clara and Jack are married and have a child, Jessie. Jack's employer offered him self-only coverage that would have cost 7.5% of his household income and family coverage which would have been 10% of his household gross income. Clara and Jessie have no other offer of coverage.
 - a. Can Jack buy coverage for himself through the Marketplace and get PTC?
 - b. Can Jack buy coverage for his family through the Marketplace and get PTC?
 - c. If they don't get any MEC, are they eligible for the affordability exemption(s)?
6. Tomas, Shari and their two young children have recently immigrated to the US, and while lawfully present, are not eligible for Medicaid (even though their state expanded Medicaid coverage). Their combined income is \$23,000 and Tomas and Shari believe they cannot afford health coverage. Are they eligible for an exemption from the SRP?
7. Gail and Bob are legally separated. Their child, Tommy, lives with Gail. So long as Bob makes the child support payments, he is entitled to claim Tommy as his tax dependent. Bob is current on all the child support payments so he will claim Tommy as his dependent. Gail provides coverage for herself and Tommy through her employer's plan. Bob purchases a full-year policy for himself through the Marketplace.
 - a. Who is responsible for Tommy's health coverage under ACA?
 - b. Since Bob did not provide Tommy's health coverage, will Bob need an exemption from the shared responsibility payment with respect to Tommy?
 - c. In computing his premium tax credit, what is Bob's family size?
 - d. Is the policy that Gail has through her employer a "shared policy" subject to allocation?
8. Charley is 26 years old, going to school full-time and earned \$8,500 in a part-time job. Charley still lives with her parents who provide more than half of Charley's support. Who is responsible for Charley's health coverage under ACA?
9. Clarence was covered by Medicaid until February 3 of last year when he got a job. His employer-sponsored health coverage started on June 1.
 - a. Does Clarence have full-year coverage so that he can check the box on his 1040 line 61?
 - b. Will Clarence be liable for a shared responsibility payment? If yes, for what months? If no, why not?

10. Buzz and Clara could claim Gary, their nephew, as a dependent. If they do so, they would owe SRP because he did not have MEC nor an exemption. The affordability exemption does not help Buzz and Clara and they do not have a hardship. Can Buzz and Clara choose to not claim Gary so that they do not have to pay the SRP?
11. Harvey and Louise have retired and are covered by Medicare Parts A, B and D. Their grandson, Marty, who is 23 years old, comes to stay with them while he is going to a nearby college. Harvey and Louise provide all of Marty's support. Marty's parents' home is in another state where Marty still has his room. Marty's parents have good jobs and much more income than Harvey and Louise.
 - a. Who is responsible for Marty's health insurance coverage?
 - b. Whether or not Marty is eligible for Medicaid, who would be responsible for Marty's health coverage if Marty was 24 years old?
12. Val and Cal file jointly and claim their child, Hal. Hal is the beneficiary of a trust from his grandparents and has interest income of \$2,000. Will Val and Cal include Hal's \$2,000 as part of their household income (MAGI) for ACA purposes?
13. Neka is employed and earns \$30,000 during the year. He is a member of a recognized Indian tribe and does not have health coverage. Is Neka liable for a shared responsibility payment?
14. Adda has had difficulties with the law and was in jail for the first part of the year having been released on March 10, 2016. Upon her release, she found a job and got health coverage through her employer that started June 1 and still continues. Is Adda liable for a shared responsibility payment? If so, for the whole year or for what months? How would Adda complete her return for ACA?
15. Paulo had employer-sponsored coverage until he lost his job in April. He was offered COBRA but did not take it because he thought it cost too much. While unemployed, Paulo would have been eligible for Medicaid, but failed to apply. His income for the year is \$18,000 (comprised of wages and a small amount of unemployment).
 - a. Does Paulo need to complete the affordability worksheet with respect to the employer-offered COBRA? Would that help avoid the SRP?
 - b. Is Paulo entitled to any exemption for the months during which he could have had Medicaid coverage? Why or why not?
16. Johan did not have coverage at all during the year. He has a job and is not eligible for Medicaid, but would have been eligible for premium tax credits if he bought a Marketplace policy. During the year, he got behind on his rent and was evicted in September. You are preparing Johan's return in March of the following year. Does Johan have any options? Will Johan have to pay SRP?
17. Hallie lives with her widowed mother, Marge who is 75 years old. Marge gets \$15,000 of Social Security and a \$5,000 survivor's pension. Hallie earns \$45,000 and pays for more than half of Marge's support and for more than half of the cost of the household. If Hallie has no health coverage for the whole year and is not entitled to an exemption, what is the total amount of household modified adjusted gross income used to compute the shared responsibility payment?
18. Kobe was without MEC for all of 2015 and January 2016. He has coverage from February through the end of the year. His 2015 return shows that he claimed the affordability exemption (A) for the whole year. Can Kobe claim the short gap exemption for January?
19. Anne was in the military until her discharge on April 30, 2016. Anne's TRICARE also covered her son, Ethan, as her dependent. Anne and Ethan were without coverage until her new employer's

coverage kicked in for herself and Ethan on October 1, 2016. Anne is not married, has income of \$25,000 and provides all the support for Ethan, who lived with her the whole year.

- a. Is there an exemption that covers Anne and Ethan for the months before her employer coverage started? Will she owe an SRP?
 - b. Assuming that only Ethan was eligible for CHIP for the May 1 through September 30 period, who would Anne include in the LCBP (line 1) quote in the marketplace affordability worksheet? Who would Anne include in the SLCS (line 10) quote in the marketplace affordability worksheet?
20. Anita's 2015 return shows she paid SRP for December. She was without MEC for January and February 2016. Is she eligible for the short gap exemption?
21. Will and Emma adopted a child in June 2016. This qualified them for a special enrollment period to enroll in private health insurance coverage, and they signed up for a plan that covered them starting June 25. They keep this coverage for the rest of the year; but before they signed up for it in June, Will and Emma were uninsured. For which months do Will and Emma have MEC?
22. Chloe's husband died three years ago, after he had started to receive Social Security. Chloe and each of her two teenage children are receiving Social Security survivor benefits of \$12,000 each. Chloe also won \$15,000 in a lottery, which she used to pay off an old student loan. That is all their income and together they pay for all the costs of their support and of the household (1/3 each).
- a. May Chloe claim the two children as dependents?
 - b. Who is responsible under ACA for health coverage for the children?
 - c. Assuming none had any health coverage and no exemption applies to them, will Chloe have to pay a shared responsibility payment? Will it be just for herself or will she also have to pay the SRP with respect to her children?
 - d. You have been asked to prepare the necessary tax returns – do the children need to file? Should they file?
23. Alex and Mike have been life partners for many years, but are not married. Alex's employer offered him self-only coverage and a separate policy that could cover Mike, both at a nominal cost. Each of Alex and Mike's separate income is between 100% and 400% of FPL and both are US citizens.
- a. Must Alex accept his employer's coverage for himself? For Mike's coverage?
 - b. If Alex does not accept his employer's plan and does not get other health coverage, is he entitled to an affordability exemption from the shared responsibility payment?
 - c. If Alex does not accept his employer's offer for Mike's coverage, can Mike buy coverage through the Marketplace? Is Mike eligible for APTC?
24. Dan is 60 years old, disabled, and covered by Medicare Part A. Is Dan eligible for a premium tax credit?
25. Jaime graduated from college in June. From January 1 to June 30, he was enrolled in a student health plan through his university. On September 1, Jaime started a new job that offered health coverage. He enrolled in this coverage from September 1 through December. For which months does Jaime have MEC?

26. Abbie purchased coverage through the Marketplace and was given monthly APTC of \$450. Unfortunately, Abbie became ill and had to stop working. Her income fell below 100% of the FPL for the year.
 - a. Is Abbie an applicable taxpayer for ACA purposes?
 - b. Will Abbie have to repay all the APTC?
27. Tony received medical treatments through workers' compensation throughout 2016. In October he married Luisa. Luisa had coverage through her employer and added Tony to her policy effective October until the end of the year. For which months do Tony and Luisa have MEC?
28. Bill and Michele have been divorced for several years. They have two minor children and share custody. Their divorce grants each Bill and Michele one child's dependency exemption deduction for income tax purposes and that is how they file their returns. Michele's employer offers her family health coverage for herself and the two children, which Michele accepts and pays for from her paycheck.
 - a. Is Michele entitled to a premium tax credit?
 - b. Is this a shared policy for purposes of Form 8962?
29. Chris, now 64 years old, took early retirement and is collecting Social Security of \$8,000 and a pension of \$20,000.
 - a. If Chris has no health coverage for the whole year and is not entitled to an exemption, how much income will he show as MAGI to calculate his shared responsibility payment?
 - b. If Chris bought coverage on the exchange, how much income will he show as MAGI to calculate his premium tax credit?
30. You are completing the joint return for Andy and Sally, who purchased health coverage on the exchange and received APTC. In completing form 8962, you note that their MAGI is 301% of the FPL and the calculation shows that they have to repay a lot of APTC. Sally made an allowable contribution to her Roth IRA during 2016. Had it been a traditional IRA contribution, it would have been deductible. Can she recharacterize that contribution as made to a traditional IRA so that they can reduce their 2016 MAGI for the PTC? (Hint: Pub 590)
31. Hank has been covered under a policy he purchased through the exchange with an APTC subsidy. In late July, Hank changed employers and is covered by his new employer's MEC plan starting September 15. Hank's Marketplace policy was in effect through October 31. Is Henry eligible to claim PTC for the full year? If not, for which months?
32. Ellie and Matt live together but are not married. Ellie's income is \$40,000 for the year, while Matt makes \$28,000.
 - a. Since Ellie's income is higher, is she responsible for Matt's health coverage?
 - b. If Ellie's employer offers her coverage that could cover Matt, is Ellie responsible for Matt's coverage?
 - c. If Ellie takes her employer's offer and covers herself and Matt, is Matt liable for a shared responsibility payment since he did not get his own coverage?
 - d. If Ellie and Matt decide to not take her employer's offer for Matt's coverage and he has no coverage and no other exemption, should Matt test the affordability of Ellie's employer offer?

33. Carol's ex-husband, Vic, purchased a policy on the exchange covering himself and their two young children and received an advance premium tax credit subsidy. Their divorce calls for each to claim one child as a dependent for income tax purposes.
- Since Carol did not provide coverage for the child she is claiming, is she liable for a shared responsibility payment with respect to that child?
 - Is the policy that Vic bought through the exchange a shared policy subject to the allocation rules?
 - Generally, who should take the three attributes (bronze plan cost, SLSCP and APTC) shown on Form 1095-A when there is a shared policy?
34. Sam and Shari got married during the year. Sam's job pays him \$20,000 and Shari's income is also \$20,000. They both purchased their health coverage on the exchange and received APTC of \$4,000 each. Before they got married, Sam got very lucky and won \$30,000 in the lottery.
- Is the one-time lottery income part of Sam and Shari's MAGI for Form 8962 purposes if they file a joint return?
 - Does the repayment limitation (the cap) apply to limit the amount of APTC that must be repaid if Sam and Shari file a joint return?
 - Would Sam and Shari be eligible for the alternative calculation for the year of marriage?
 - If Sam and Shari each file married filing separately, would that reduce the APTC repayment?
35. Fred purchased coverage through the exchange covering himself, his wife and their two children, whom he claims as his dependents. Fred's wife is not lawfully present in the U.S., but he and his children were born in the U.S. and are U.S. citizens. Fred's income is 200% of the FPL.
- Is Fred eligible to claim any PTC?
 - If Fred is eligible to claim PTC, will his Form 8962 reflect the entire policy that covers himself, his wife and his children?
36. Dominic resided in the U.S. the entire year, but received his lawful status on October 24, 2016. His income level requires that he file a return. If he does not have health coverage, will he be liable for SRP for the whole year or for which months?
37. Ed and Erica were married during the year. They each had their own Marketplace policies before they got married. Once married, they switched to a single policy covering both of them through the Marketplace and received APTC. They will file a joint return.
- Is the joint policy a Shared Policy subject to allocation?
 - In reconciling their APTC, how many Forms 8962 will Ed and Erica include in their joint tax return?
 - Assuming the policy change was effective timely, do Ed and Erica have to make a special calculation of the SLSCP for PTC purposes?
38. Teri's son Ted is 20 years old and in college with scholarships and grants. They have decided that Ted should show \$4,000 of his grants as taxable income so that the maximum American Opportunity Education credit can be claimed on Teri's return. Ted has no other income. Teri buys health coverage for herself and Ted on the exchange and receives an APTC. Will Teri include Ted's \$4,000 of taxable grants as part of her household MAGI for Form 8962 purposes?

39. Nick and Nancy are married and are on Medicare. Their young grandson Neal came to live with them two years ago, after his parents were tragically killed in an auto accident. Nick and Nancy properly claim Neal as their tax dependent. Neal is the beneficiary of a sizeable trust set up by his parents and is ineligible for Medicaid.
- a. Are Nick and Nancy responsible for Neal's health coverage under ACA?
 - b. In determining whether Marketplace coverage is affordable for Neal:
 - i. The cost of coverage for which individual(s) is included in line 1 of the marketplace affordability worksheet in the Form 8965 instructions?
 - ii. The SLCSP cost for which individual(s) is included in line 10 of the marketplace affordability worksheet in the Form 8965 instructions?
 - c. Would the answer to b(i) and b(ii) be different if Neal was eligible for, but not enrolled in, Medicaid under his state's laws?
40. Libby brings her Form 1095-A and tells you that it is not correct. There was a mix-up with the policy. Libby called the exchange and got the correct numbers. How should you proceed in preparing Libby's return?
- a. Should you use the amounts as shown on the original Form 1095-A?
 - b. Should you use the amounts that Libby provided?
 - c. Does Libby need to get a corrected Form 1095-A before you can complete her return?

Filing Status and Exemption Exercises

1. Steve and Lucinda had been married 30 years when Steve died in January 2016. Since then Lucinda has lived alone. She comes to your site for help with her taxes. What is her filing status?
2. Jody is 17 years old. She lives with her parents but had a summer job to make money for her college fund. She comes to your site for help with her taxes. What is her filing status?
3. Kyle and his girlfriend Haley share an apartment. They both have jobs and share the expenses. Neither has ever been married or had any children. They come to your site for help with their taxes. What is their filing status?
4. Mary and John are married with three children. They have lived together all year. What is their filing status?
5. Susie is 28 years old. In 2014, she divorced Sean and moved back home with her parents. She has a part-time job and earned about \$5,000, but spends most of her money on entertainment and clothes. Her folks pay all the household bills. What is her filing status? Who claims her exemption?
6. Archie and Elaine lived together all of 2016. They married on January 1, 2017. What is their filing status for 2016?
7. Judy and Joe are married, but they didn't live together at all in 2016. They have one child, who lives with Judy, who pays all the household expenses. What is their filing status:
 - a. If Joe is deployed with the army in Turkey?
 - b. If Joe is working in Turkey for a civilian contractor?
 - c. If Joe left last June without saying good-bye, and Judy doesn't even know where he is?
 - d. If Joe and Judy signed a separate maintenance agreement in 2016 between themselves without court decree and are planning to divorce soon?
8. Lynn is a single mom whose only child, Luke, graduated from high school in May 2016. He got a full-time job and has paid all his own bills since then – except he still lives with his mom, who pays the rent and utilities. Overall, he paid less than half of his own support. What is Lynn's filing status? What is Luke's filing status? Who claims Luke's dependency exemption?
 - a. Same situation as above but Luke provided more than half of his own support. What is Lynn's filing status? Luke's? Can Lynn claim any tax benefit for Luke?
 - b. Same situation as above. If Luke moved out of the house in June 2016 (but still paid less than half of his own support for the year), what is Lynn's filing status? What is Luke's?
9. Ted pays his ex-wife \$1,000/month in child support for his two children who live with her, Laurie, 17 and Lonnie, 10. His divorce decree states he can claim an exemption for both kids in even-numbered tax years. Since he claims the kids, can he also claim Head of Household?

10. Mary and Tom are divorced. The divorce decree doesn't say anything about tax exemptions, but Tom pays child support for their two young children, who live with Mary. Neither has re-married. What is Mary's filing status? What is Tom's?
 - a. Same situation as above. Mary and Tom's divorce decree won't be final until January 2017. Tom moved out of the house in March 2016. What is Mary's filing status? What is Tom's?
 - b. Same situation as above. Mary and Tom's divorce decree doesn't go into effect until January 2017. Tom didn't move out of the house until August 2016. What is Mary's filing status? What is Tom's?
11. Jack and Jill were married with three small children when Jack died in January 2015. Jill filed Married Filing Joint (MFJ) for TY2015.
 - a. What is her filing status for TY2016?
 - b. What is her filing status for TY2017?
 - c. What is her filing status for TY2018?
12. Tom and Harriet were married when Tom died in February 2016. In November 2016, she married Tom's best friend, Dick.
 - a. What is Tom's filing status for 2016?
 - b. What is Dick's filing status for 2016?
 - c. What is Harriet's filing status for 2016?
13. Dan and Elizabeth are married and have one son, Jake, aged 16. Jake spent eight months in juvenile detention last year.
 - a. Can Dan and Elizabeth claim him as a dependent?
 - b. Can Dan and Elizabeth claim him for EIC?
14. Maria signs a Form 8332 to let her ex-husband Max claim their daughter Missy on his tax return even though Missy lives with Maria.
 - a. Can Max claim the Child and Dependent Care Credit as well?
 - b. Can Max claim the Child Tax Credit?
 - c. Can Max claim the EIC with Missy as his qualifying child?
15. Tom and Shelley are married and live together with their two kids, Rachael and Rebecca. They both work and are glad to have Tom's mother Sylvia living with them. In addition to Social Security, Sylvia has a sizable pension and pays more than half the costs of maintaining the home.
 - a. If it's okay with Tom and Shelley, can Sylvia file as Head of Household (HoH)?
 - b. What if it is not okay with Tom and Shelley?

16. Lynn and Les live together with Lynn's daughter Laurilou, age 4. Les has a good job and pays most of the bills. Lynn works part time and made \$8,000 last year. She pays for her own and Laurilou's clothes, for her car and helps with the groceries.
- What is Les' filing status?
 - Can Les claim Laurilou as a dependent?
 - Can Les claim Lynn as a dependent?
 - Can Les claim EIC for Laurilou?
 - Can Lynn claim EIC for Laurilou?
 - Who can claim child tax credit for Laurilou?
 - Who can file as head of household?
17. Tom and Sarah are married, are not lawfully present in the United States and do not have valid Social Security numbers. They lived together with their two children, Peter and Polly, who are lawfully present and have valid Social Security cards.
- Can Tom and Sarah claim the children as dependents?
 - For Child Tax Credit?
 - For EIC?
 - What is their filing status?
18. Tom and Shelley are married and live together with their two kids, Rachael and Rebecca. They both work and are glad to have Tom's mother Sylvia living with them. If Sylvia's only income is Social Security, which she uses for gifts, her clothes and her car, can Tom and Shelley claim her as a dependent?
19. Marybeth lives with her father Saul in a house that Saul owns. Saul's only income is Social Security, which he gives to Marybeth to help with household expenses. Marybeth provides all of the rest of the household income. How do you decide if Marybeth is providing more than half of Saul's support?
20. Marissa's sister Carol is in a residential drug rehab program, and Marissa is caring for Carol's newborn daughter Sunny until Carol is able. Sunny has lived with Marissa since she was born in August 2016. Carol has no income and will not file a return.
- Can Marissa claim Sunny as a dependent?
 - What is Marissa's filing status?
21. When Susan was alive, she and her husband Charlie supported her mother and her mother's sister in a neighboring city. They claimed both women as dependents. Now that Susan has died, Charlie continues to support them. Can he continue to claim them as dependents?
22. Andrea (25) and her children, Jane (3), Elaine (5) and Tony (7) lived with Andrea's mother, Juliet, most of the year. Andrea's AGI is \$18,000. Juliet's AGI is \$25,000. Andrea's husband died three years ago. All three children are qualifying children of both Andrea and Juliet. Which statement(s) are true?
- Juliet can claim all three children as she has the higher AGI.
 - Andrea can claim all of the children as she is the parent.
 - They can reach an agreement between themselves as to who will claim each child.

23. Sonja's husband died while he was receiving Social Security benefits. Sonja and their two children receive Social Security survivor benefits of \$12,000 each. Sonja has a part-time job and earned \$6,000. The three pool their funds to pay for the household costs.
- Does Sonja need to file a return? Should she file?
 - Can Sonja claim the two children?
 - What is Sonja's filing status?
 - Do the children need to file returns?

Quizzes

Quizzes can be a useful tool for Instructors. They can be used to reinforce lesson material, supplement self-study and evaluate student knowledge and training effectiveness. To reinforce use of resources, Instructors should require that volunteers write down where they found the answer to the question. Some suggested uses include:

- Assign as homework before or after a lesson. Questions could be assigned to the entire class or questions could be assigned to specific volunteers to research and then brief the class at the beginning of the next day.
- Use as “sunrisers” to get the volunteers motivated at the beginning of the day.
- Assign to volunteers certifying through self-study as another measure of their performance.
- Use them during a lesson to reinforce the tax law and drive home the use of resources such as the Pub 4012 and Pub 17.

QUIZ: SCOPE

	In scope	Out of scope	Maybe **
1. A social security pension from Germany			
2. W-2 with code Q			
3. Schedule K-1			
4. UBER Driver income			
5. Form 1098-MA			
6. Charitable donation of a painting appraised for \$4,500			
7. Moving Expenses			
8. Form 1099-C cancellation of car loan			
9. Unreimbursed employee business expenses			
10. Prior year Social Security Lump Sum Payments			
11. Form 1099-LTC			
12. Form 1099-S for sale of rental property			
13. Qualified adoption expenses			
14. Self-Employed Health Insurance Adjustment			
15. W-2 with an entry in Box 11 for a non-qualified plan			
16. Loss from storm damage on Schedule A			
17. 1099-R Box 7 Code L1			
18. Student Loan Interest of \$3,200			
19. \$5000 income from renting their home during 4 days of the Masters Golf tournament			
20. Taxpayer with a small business making and selling jewelry at local craft fairs			

** Answer maybe if scope may be limited.

QUIZ: WHO MUST FILE

1. What three factors should be checked for everyone to determine whether they **must** file a return?
2. If you were born on January 1, 1952 you follow the guidelines for under 65 for purposes of determining whether or not you must file a return for 2016? Yes/No
3. Kevin is 10 years old. He has income of \$1,500 from a stock transaction in a trust account held by his grandmother that is reported under his SSN. Must he file a return? Yes/No
4. Philip is 17 years old and earned \$1,350 in wages from his summer job (reported on a W-2). Must he file a return? Yes/No
5. Donald and Sally are 66 and 61, respectively. They had Social Security income of \$24,000 and Interest and Dividend income of \$500 for 2016. They received a 1099-B from their broker reporting noncovered transactions with proceeds of \$ 21,500 from stock transactions. They tell you they didn't receive any money from the broker. Should they file a return for 2016? Yes/No
6. List five reasons a person should file a return, even though they have no taxable income.

QUIZ: WAGES

1. What will happen if the EIN on a W-2 is entered incorrectly on a return?
2. Where can you find the definition of the codes for Box 12?
3. If Box 13 is marked "Third Party Sick Pay" income in Box 1 of a W-2 is reportable but not taxable. True/False
4. Information in Box 14 on a W-2 must be reported in TaxSlayer exactly as it appears on the W-2. True/False
5. What do you do if you have multiple W-2s from the same employer?
6. What if the taxpayer tells you they have unreported tips? How would you enter them in TaxSlayer?

QUIZ: INTEREST

1. What information is required to enter Seller-Financed Mortgage Interest in TaxSlayer?
2. The Early Withdrawal Penalty is entered in the Deductions (Adjustments) section of TaxSlayer. True/False
3. If a bond is issued at a price lower than its stated redemption value, the difference is called OID, and is simply a form of interest. The issuer of the bond reports a portion of OID each year to the bondholder on Form 1099-OID and we enter it in the interest section of TaxSlayer. True/False
4. Interest on life insurance dividends is not taxable, but is reportable. True/False
5. The terms tax-exempt, non-taxable and tax-free can be used interchangeably and usually mean that the interest earned is reportable but not federally taxable. True/False
6. The difference between the discounted price for savings bonds and the face value received at maturity is _____.

QUIZ: DIVIDENDS

1. Capital Gains reported on a Form 1099-DIV are reported in the Capital Gains and Losses Section of TaxSlayer. True/False
2. Ordinary and qualified dividends are both taxed in the same way. True/False
3. Form 1099-DIV shows \$86 in Box 3 [non-dividend distributions]. Since it is not an ordinary dividend it is eligible to be treated the same as a qualified dividend. True/False
4. There are no restrictions on foreign taxes paid reported on a return. True/False
5. Tax exempt dividends (1099-DIV Box 10) are not taxable and should not be entered. True/False
6. Edward claims that since his dividend was a part of a reinvestment plan to purchase more shares he does not have to declare the dividend. True/False
7. Charlie has \$9.35 in dividends from his credit union account. He did not get a document reporting the amount from his credit union. You should report them as qualified dividends in the Dividend Section of TaxSlayer. True/False

QUIZ: SELF-EMPLOYMENT BUSINESS INCOME

1. List five requirements for a taxpayer's self-employment income to be in scope for Tax-Aide.
2. Tracey says that in addition to her full-time job, she also earned \$350 baby-sitting last year. She said she drove 35 miles and rented movies to entertain the children costing \$22. How do you enter this income on her return?
3. Tom just started his own business as a painter last year. He tells you that sometimes he does house painting for only one client at a time and other times he may have two or more jobs going on the same day. He also tells you that he often makes separate trips to the paint store for supplies. He has meticulous records of all the miles he drives for his business (i.e., between home and client, between clients, and to the paint store). He is unsure what miles he is allowed to deduct. What do you tell him?
4. Bob works as an UBER driver on weekends to supplement his income. He provides you with the list of expenses below. What are the total expenses reported on his return?
 - a. Business miles 2,500
 - b. Car insurance \$950
 - c. Business cards \$50
 - d. Liability insurance purchased to protect against his increased risk
 - e. Tolls \$125
 - f. Gas receipts \$300
 - g. Commissions and expenses on UBER Statement
 - h. Speeding tickets incurred while driving clients \$50
 - i. Car washes and detailing \$75
 - j. Cell phone used only for UBER calls \$15 (monthly fee)
5. John is a full-time insurance agent and provides you with a W-2 which is marked as a Statutory Employee in Block 13. How is this income reported?

6. John and Nancy are filing a joint return. Nancy supplements their family income by selling Mary Kay cosmetics. What probing questions do you ask to determine if this would be in scope?

QUIZ: CAPITAL GAINS OR LOSSES – STOCKS

1. Where will capital gain distributions from a Form 1099-DIV source document be entered in TaxSlayer?
2. On which line in the 1040 would you expect to see capital gain distributions?
3. If a taxpayer does not know the basis for stock sold, what can they do?
4. Inherited stock sold within one year is a short term transaction. True/False
5. How can you double check to make sure you have entered the stock transactions accurately?
6. Which of the following sales are in scope for Tax-Aide?
 - a. Inherited stock
 - b. Stock received as a gift
 - c. No cost basis on the broker statement
 - d. The sale of rental property
 - e. Sale of stock options
7. What are the steps to follow if a client has more than a few transactions and you want to enter just the totals?
8. Thomas, aged 75, has a capital loss carry forward of \$78,000 and is thinking he won't file next year as he doesn't think he'll be alive in 28 years to have used up his \$3,000 capital loss each year. He receives \$18,000 in Social security, a \$9,000 pension, has more stock to sell and owns a piece of land in Georgia. Should he file a return?
9. On July 1, 2000, Fred bought 100 shares of AT&T for \$44/share. The brokerage fees were \$80. What is the cost basis for these shares of AT&T?
10. On December 11, 2015 Jim inherited 100 shares of XYZ stock from his great uncle Phillip. Phillip had purchased the stock for \$5.00 per share in 1952. The fair market value on the date of Phillip's death was \$20.00 per share. Jim sold all the stock on December 1, 2016. He received \$1,800 gross proceeds and paid a \$50 commission. What is the cost basis which Jim needs to report? Is the gain or loss on the sale of Jim's stock long-term or short-term?
11. Tom and Helen received a 1099-B in their broker statement from ABC Investments. The 1099-B showed a transaction on February 1, 2016 for the sale of 100 shares of ABC stock for \$2,000 (proceeds less commissions/net) with Code D, and it also showed it was acquired on September 16, 2013 with a basis of \$3,500. Tom and Helen tell you that the basis shown on the form does not reflect a \$50 fee they paid when purchased. How do you enter this information in TaxSlayer?
12. Tom and Helen tell you that they received a Form 1099-S showing \$705,750 for the sale of their home. They purchased the home on March 3, 1954 for \$3,600 and lived in it (without making any improvements) until it was sold on May 1, 2016 for \$675,750 after commissions. How do you enter this sale in TaxSlayer?

QUIZ: RETIREMENT

1. The taxpayer, a retired public safety officer (PSO), provides you a copy of his 1099-R and tells you or has a detail statement telling him health insurance premiums of \$3,786 were withheld. How do you properly report this in TaxSlayer?

2. If the taxpayer is allowed to make a qualified charitable contribution from their required minimum distribution and the entire distribution amount is \$4,500 while the contribution portion is \$2,000; how would you handle the transaction in TaxSlayer?
3. When might the taxable amount need to be calculated on Form 1099-R? Where is it calculated when it is a pension? Where is it calculated when it is an IRA with basis?
4. The retiree died before starting to collect on his pension. It is a joint and survivor benefit policy. When using the Simplified Method, both birthdates must be used. True/False
5. If the 1099-R shows a code "G" in Box 7 it represents a rollover and the entire distribution is not taxable. True/False
6. A taxpayer has an IRA 1099-R with Distribution Code 1 and tells you that he took the distribution to buy a new car, but then changed his mind and put the money back into another IRA. What probing question do you ask and how do you enter this information in TaxSlayer? What if he took money out of two different IRAs instead of one?
7. An early distribution is not subject to the 10% early withdrawal penalty if it has one of the following codes in Box 7: 2, 3, and 4. True/False
8. A taxpayer presents a 1099-R with Distribution Code 1, what probing questions do you ask? What if the taxpayer is 70 years old?
9. The taxpayer takes a distribution from his IRA and tells you he had made non-deductible contributions in prior years. How would you enter the non-taxable portion of the current distribution into TaxSlayer?

QUIZ: OTHER INCOME

1. Walter received \$20 per day for twenty days of jury duty and said that he received his full wages during that time but was required to provide his employer with all the jury duty pay he was paid after the first ten days. How do you report this on his return?
2. When asked if they had any other income during the year, John and Mary inform you that they rented their home to a group of fans for one week during the Masters Golf tournament and received \$6,000 and they also paid a maid service \$500 to clean the home after the group left. How do you report this on their return?
3. Martha provided nonmedical support services in her own home for her cousin Nancy. She received a 1099-MISC with an amount in Box 3 from a certified Medicaid provider under a Medicaid waiver program in her state. How do you report this income?
4. John has a W-2G showing that he won \$3,000 at a local casino and he says he was told that he only has to report \$2,000 because he had \$1,000 in losses last year. What do you tell him?
5. Daniel provides a Form 1099-C for cancellation of credit card debt. What probing questions do you ask?
6. Jack provides you with a 1099-MISC with \$700 reported in Box 2 Royalties. He says it is for a song that he wrote 15 years ago and he receives this every year. Where do you report this income?
7. When asked if she had any other income, Jane tells you that she did receive \$10,650 from a small life insurance policy. It included \$419 of accrued interest. How do you report this income?

QUIZ: ITEMIZED AND STANDARD DEDUCTIONS

1. What factors determine the Standard Deduction Amounts?

2. Harry and Sally are filing married filing jointly (MFJ). They paid the cost of keeping Sally's father, George, in a nursing home. The entire cost of the nursing home was \$18,000, of which \$8,900 was for medical care. The primary reason for George being in the nursing home was for medical care. George is their dependent. How much of the nursing home costs can Harry and Sally claim as a medical expense?
3. Charles and Maria Stuart file MFJ. They paid the following bills. Which items are eligible deductions?
 - a. Prescription drugs from Canada
 - b. False teeth
 - c. Medical insurance premiums deducted from an employee's gross pay
 - d. Oxygen equipment and oxygen
 - e. Nutritional supplements recommended by their doctor to treat diabetes
 - f. Lodging expenses while receiving medical care
 - g. The cost to remove lead paint from their home
 - h. Vitamins and dietary supplements
 - i. Medical marijuana prescribed by a doctor
4. Harry Windsor is 67 years old and his wife is 60 years old. They have an AGI of \$40,000 and they have \$3,500 of medical expenses. How much can they deduct on Schedule A?
5. Which taxes are deductible on Schedule A?
 - a. Sales tax for the purchase or lease of a car
 - b. Real-estate transfer taxes (or stamp taxes)
 - c. Excise tax on gasoline, alcohol or tobacco
 - d. State, local, and foreign real estate tax
6. Peter Piper has a reverse mortgage on his primary residence. He received a lump sum payment and \$100 per month from the reverse mortgage lender. Interest is accruing which he will owe at some date in the future.
 - a. Is the amount he received in a lump sum reportable as income? Yes/No
 - b. Can he take an interest deduction for the interest which is accruing? Yes/No
7. Is a special assessment for a specific property eligible for the Real Estate Tax deduction? What if the special assessment is for all properties in the school district? Yes/No
8. Which of the following types of interest are **within the scope** of the Tax-Aide Program?
 - a. Home mortgage interest incurred and paid by taxpayer
 - b. Mortgage interest paid on son's mobile home while he is in college (son is sole owner of the mobile home)
 - c. Points paid to acquire mortgage on the purchase of taxpayer's home
 - d. Mortgage insurance premiums for contract that commenced December 21, 2006
 - e. Investment interest
 - f. Student loan interest paid by the student's parent

9. Jack and Jill are filing MFS. They have lived apart for two years. They each earn \$55,000 per year. Jack pays half of the \$6,000 mortgage interest on the house they own and Jill lives in, and all of their \$4,500 property tax. Jill pays the other \$3,000 mortgage interest. They have no other itemized deductions. Jack comes to your tax site and during the interview he says his wife already filed. Assuming Jill's preparer itemized her deductions, what will Jack's deduction be if the loan balance is \$100,000? What if the loan balance is \$500,000?
10. Alice and Bill are senior citizens who have itemized their deductions for many years. They have no receipts or record of their cash contributions. They tell you these contributions added up to \$260. Can they deduct \$260 as a cash contribution this year?
11. The amount you deduct for charitable contributions cannot be more than 50% of your AGI and may be further limited to 30% or 20% depending on the type of property and the type of organization. Any excess can be deducted in each of the next 5 years until used up. Is this in scope for AARP Tax-Aide preparers?
12. Josephine Bonaparte is 81 years old and made a \$10,000 qualified charitable distribution from her IRA to Goodwill Industries. The distribution was made directly by the trustee of her IRA to Goodwill. How much of the \$10,000 can she take as a charitable itemized deduction?
13. Liz has non-cash contributions that she wishes to claim. She has brought her receipts which show she wishes to claim amounts of \$225, \$350 and \$450. Where should you enter the contributions? What information is required?

QUIZ: EDUCATION BENEFITS

1. List the four eligibility criteria for the American Opportunity Credit.
2. Who can claim an education credit?
3. What is an eligible post-secondary education institution for purpose of an education credit?
4. Name at least three options for claiming educational expenses?
5. How do you decide which of the options is right for the taxpayer?
6. Last year David Jones paid \$3,000 in tuition, \$500 for text books that he bought through eBay, \$100 for an athletic participation fee, and \$50 for safety goggles that were required for his chemistry course. Assuming he meets all eligibility requirements, how much can he claim as 1) a tuition and fees adjustment, 2) Lifetime Learning Credit, or 3) American Opportunity Credit?
7. Grandma pays the eligible educational expenses for her grandson who is claimed on the parent's return as a dependent. Who can claim the payment amount and where?
8. Taxpayer pays for his son's tuition, but the son is not claimed on the taxpayer's return. Can he claim the tuition he pays for his son as an education credit? Yes/No
9. When are scholarships and grants taxable?

QUIZ: EARNED INCOME CREDIT

1. Assume you meet all the eligibility tests to receive EIC. What are the three factors that determine the amount of EIC you will receive?
2. In TaxSlayer where do verify the eligibility for EIC?

3. Which of the following items are considered EARNED income for EIC?
 - a. Taxable wages
 - b. Pensions/annuities
 - c. Worker's compensation
 - d. Union strike benefits
 - e. Long-term disability benefits received prior to minimum retirement age
- a. Social Security/Railroad Retirement Benefits
- b. Unemployment
- c. Self-employment gross earnings
- d. Alimony
- e. Work release wages
4. David is 25 years old. He and his two year old son, Jack, and his five year old daughter, Jill, live with David's mother Mary. David's earned income is \$11,500. Mary's earned income is \$20,000. Mary also has \$5,000 in interest and dividend income. Who could receive EIC based on Jack and Jill?
5. Sue, age 26, is unmarried, and she and her five year old daughter Tracey live with Sue's mother, Doreen, 63. Sue and Doreen provide Tracey's support. Sue worked as a clerk and earned \$16,000. Doreen has a part-time job and earned \$8,000 to supplement her social security income. Who can claim Tracey for EIC?
6. Bob is 23 years old. Liz, his spouse, is 27 years old. They have no children, and will file Married Filing Jointly. Bob's wages are their only source of income. Can they claim EIC?
7. Jane Shingler is 38 years old. In 2016, Jane worked as a teacher's assistant and received \$25,000. Thomas, who is single, is Jane's 40-year-old brother. Thomas has lived with Jane in her home since 2005 as he is permanently and totally disabled. Thomas's only income was social security disability *but* it provided over half of Thomas' support. Jane and Thomas are U.S. citizens and have valid social security numbers. Is Jane eligible to receive EIC?

