# TaxSlayer Navigation Introduction Workshop and Add-ons for Immersion Training

#### **Timing**

As early as practical for experienced counselors – and new volunteers

# <u>Length</u>

- One full day, if possible at least 6 hours
- The training session needs to be long enough for people to get somewhat comfortable with navigation. If they leave without getting the basic navigation, they may get overly frustrated.

# Training Plan

- Use very simple PRACTICE returns in this order: 1) Single, 2)HoH, 3)Senior, 4)MFJ, 5)MFS, 6) Extra
- After the first return, show the 10-minute Practice Lab Demo video.
- Teach highlighting items that can't be entered on the form itself (e.g., state withholding on 1099-INT or DIV)
- Teach using the **<u>Quick File</u>** for the HoH return.
- Teach using the Master Profile with other returns.
- <u>Before MFJ return</u>, have everyone highlight or draw an arrow to the following items on their TaxSlayer Where to Enter handout (1)Foreign Tax, (2)unreported tips, and (3)1099-MISC line 7 pointing out attaching to Sch C.
- Give a <u>brief</u> introduction to the NC Checklist handout
- Introduce the Quick Guide updated for TaxSlayer. Available via taxvolunteers.com.
- Teach having 2 screens open and partially visible at same time on monitor workbook and Practice Lab.
- Demo using <u>links</u> and <u>Find</u> in workbook.
- Time permitting, start the Archer return from the 2016 NTTC Workbook. Consider printing the Archer return.

# **Materials**

- <u>"PRACTICE"</u> returns prepared with Forms Generator and f13614c fillable for training all full year state residents
- TaxSlayer Where to Enter (from QuickGuide) 7 pages printed. Includes Tips for TaxSlayer
- <u>QuickGuide for TaxSlayer</u> c40 pages online (not printed now waiting until after pub 4012 released)
- Line by line answer sheet for the PRACTICE returns. Could give out at beginning or at start of fourth return.
- Practice Lab Demo video (Use video between Single PRACTICEand HoH PRACTICEreturns. Pause if questions?) https://aarptaxaide.webex.com/aarptaxaide/ldr.php?RCID=0263eaa8b7e1aed873713499b260c703
- Highlighters
- If prior to availability of 2016 NTTC Workbook, printouts of a few 2016 NTTC Workbook returns?

# **Preparation**

- Set up user accounts <u>prior</u> to workshop with passwords all the same (in CAPS) and begin day with CAPS lock on. Instructor should have a list of usernames/passwords (especially for volunteers who set up their own accounts)
- Have at least one extra computer available in case someone has problem with the computer he/she is using.
- Be sure all computers have the latest updates and are set not to update automatically (like during workshop).
- Make sure every computer has Chrome installed, working, and default. (In a pilot workshop, more problems were encountered in Practice Lab by people using Internet Explorer.) In <u>chrome://settings</u>, choose advanced/ pop-ups, manage exceptions and add <u>https://vita.taxslayerpro.com</u>.
- Go to taxvolunteers.com, link to Practice Lab, and login to Practice Lab on every computer (to avoid problems during the workshop with browser and security settings that might cause a problem.)
- While logged in to Practice lab, test the pdf viewer by "printing" a return.

# **Training Tips**

- Designate an "Agenda Keeper" to make sure things on the agenda are not skipped.
  - Too easy for workshop instructor to skip things after answering questions that come up.
- Important to stay together and not get ahead in first 3 returns. If skip a step, might not get another chance.
- When starting a return, choose the profile you want to use <u>before</u> typing in the SSN.
- When using QF and need 2 of the same forms (e.g., 1099-R's), when finished with the first, click the <u>Back</u> button.
- When there's something on a form that can't be entered at the time, highlight it on the form and make a note For example, <u>highlight</u> any state withholding on a 1099-INT or 1099-B and <u>make a note to enter it later</u>.
- If known ahead of time that someone will be late, then arrange for someone to work with that person and cover the material and instructions that the person is likely to miss <u>before</u> the workshop. Otherwise, it is likely to be very frustrating for the participant and interrupt the flow of the workshop trying to help the person catch up.

## Follow-up

- QR every participant's PRACTICE returns in the next day or so. <u>Prompt</u> feedback is really important. Check not only answers but also if Health Care and e-File were completed correctly.
- Encourage volunteers to complete any PRACTICE returns not completed during the workshop and notify the instructor so that all returns will be QR'd.
- Encourage volunteers to complete all (or as many as they can) of the 2016 NTTC Workbook exercises (with state additions). If starting before printed workbooks are available, consider printing some returns.
- Offer support and mentoring either individually and/or in groups. We need to make sure volunteers have enough support to reduce frustration. We don't want to lose volunteers.

# Add-ons for Immersion Training

- There are often times in training where instructors want preparers to try entering something being taught but don't want to waste time starting a return from scratch. These returns for the taxpayers with the last name "PRACTICE" could be used in every training session to give volunteers a quick place to enter data for new topics applicable to their filing status.
- For example, the original return might have a routine 1099-R. The second variation of the return could include the need for the Simplified Method. The third variation could include both the Simplified Method and PSO (public safety officer) health insurance withheld.
- Classroom work for these could be checked by comparing to student work with instructor-prepared screenshots of his own data entry page(s) and Annuity-Pension Exclusion Calculator printouts. This would eliminate starting new returns and trying to match line by line answers.

Note that all "PRACTICE" returns are full-year residents of your state and county.

All documents are <u>current year</u>. If using prior year software, subtract 1 from year dates.

Interest that is tax-exempt for federal taxes is

(just as in real life) taxable by the state,

unless otherwise indicated.

### Practice Return # 01- Single Practice

Single earns his living as a baker

and had health insurance all year through his employer.



Form <b>13614-C</b> (October 2015)	Ir	ntake				mal Revenue Service Iity Review	/ She	eet			OMB Num 1545-196	
You will need: • Tax Information such a • Social security cards o • Picture ID (such as vali				ax return. pouse.	com	se complete pag are responsible plete and accura u have question	te info	rmation.	-		-	
Part I – Your Personal Information												
1. Your first name SINGLE							Are you a ✔ Yes	J.S. citizer □ N				
2. Your spouse's first name								Is your spo	ouse a U.S □ N			
3. Mailing address 524 BATES ST					Apt #	City YOUR CITY				State YOUR ST/	ATE YOU	
4. Your Date of Birth	5. Your job title			6. Last year	, were y	ou:			a. Full-tir	ne student	Yes	<b>Z</b> No
1/22/1966	BAKER			b. Totally ar	nd perm	anently disabled	🗌 Ye	es 🖌 No	c. Legally	y blind	Yes	🗸 No
7. Your spouse's Date of Birth	8. Your spouse's job t	itle		9. Last year	, was yo	our spouse:			a. Full-tir	ne student	Yes	No No
	b. Totally and permanently disabled 🛛 Yes 🗌 No c. Legally blind						y blind	Yes	No No			
10. Can anyone claim you or your spouse on their tax return? 🗌 Yes 🖌 No 📄 Unsure												
11. Have you or your spouse:	a. Been a v	ictim of	identity t	theft? 🗌 Y	es	✓ No			b. Adopt	ed a child?	Yes	✓ No
Part II – Marital Status and Household Information												

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

a. Employe	e's social security number							
0	01-00-0001							
b. Employer identification number (EIN)			1. Wages, tips	, other compens	sation	2. Federal i	ncome tax withheld	
40-1XXXXXX			\$3	5,264.24		\$3,758.57		
c. Employer's name, address, city state	and ZIP Code		<ol><li>Social securi</li></ol>	ity wages		<ol><li>Social security tax withheld</li></ol>		
CITY BAKERY			\$3	5,264.24		2,186.38		
1515 SOUTH MAIN			5. Medicare wa	ages and tips		6. Medicare	tax withheld	
YOUR CITY, YOUR STATE	YOUR 7IP		\$3	5,264.24		\$511.33		
	, 1001(21)	:	7. Social securi	ity tips	8. Allocated	l tips		
d. Control number			9.			10. Depend	ant care benefits	
e. Employee's name (first, initial, last), a	address, city, state and ZIP	code 1	11. Nonqualified	d plans			tructions for box 12	
SINGLE PRACTICE						DD	\$3,600.00	
524 BATES ST		1	13. Statutory Employee	Retiremer Third Plan si	l-party ickpay	12b.		
YOUR CITY, YOUR STATE,	YOUR ZIP							
,		1	14. Other			12c.		
		-				- 12d.		
		-				-		
		-				-		
15. State Employer's state ID number		1	I	18. Local wage	s, tips, etc.	19. Local income	e tax 20. Locality name	
YS 901XXXX	\$35,264.24	\$	\$1,541.66					
Wage and T								
Form W-Z Statement								
Copy B - To Be FIled With Employ	ee's FEDERAL Tax Retur	m.						
This information is being furnished to t	he Internal Revenue Service	e.						

# Practice Return # 02– HOH Practice

HoH works as a consultant and chose not to purchase health insurance for herself or her daughter Sally.

Form 13614-C				Departme	nt of the Trea	sury - Intern	al Revenue	Service				OMB N	umber	
(October 2015)		In	take/	Interv	view &	Quali	ty Re	view Sh	leet			1545-1	1964	
You will need: • Tax Information such a • Social security cards o • Picture ID (such as vali	r ITIN letters f	or all pers	sons on	your tax		You a comp	re respon lete and a	te pages 1- nsible for th accurate inf estions, ple	e informa ormation.	tion on you				
Part I – Your Personal Inform	nation													
1. Your first name HOH				Last nam PRACTI						one number 00-0002		Are you a U.S. citizen? IZ Yes □ No		
2. Your spouse's first name			M.I. I	Last nam	ast name Telephone number Is your						r spouse a U s	J.S. citizen? No		
3. Mailing address 4459 WEST LEE ST							City YOUR C	ІТУ			State YOUR		P code OUR ZIP	
4. Your Date of Birth	5. Your job ti	tle		6	6. Last year	, were yo	u:			a. Full	-time stud	lent 🗌 Ye	es ∡ No	
1/22/1966	CONSUL	CONSULTANT b. Totally and permanently disabled 🗌 Yes 🖌 No c. Legally blind									es 🖌 No			
7. Your spouse's Date of Birth	8. Your spou	pur spouse's job title 9. Last year, was your spouse: a. Full-time student 🗌 Yes 🗌								es 🗌 No				
				k	b. Totally ar	nd permar	nently disa	abled 🔲	∕es 🔲 N	lo c. Leg	ally blind	🗆 Ye	es 🗌 No	
10. Can anyone claim you or y	our spouse or	their tax i	eturn?	🗌 Ye	es ∡N	lo	] Unsure							
11. Have you or your spouse:	a.	Been a vi	ctim of id	lentity the	eft? 🗌 Y	′es 🖌	No			b. Add	pted a ch	ild? 🗌 Ye	es 🖌 No	
Part II – Marital Status and Household Information														
1. As of December 31, 2015, were V Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)														
you: 🗌 Married a. If Yes, Did you get married in 2015? 🗌 Yes 🗌 No														
			b.	Did you	live with yo	our spouse	e during a	iny part of th	e last six r	nonths of 20	15? 🗆	Yes 🗆 N	0	
	🗆 Di	vorced		Date of	final decree	e								
	Le	gally Sepa	arated	Date of	separate m	aintenand	ce agreen	nent						
	W	idowed		Year of	spouse's d	eath								
2. List the names below of:														
<ul> <li>everyone who lived with y</li> </ul>	ou last year <i>(o</i>	ther than y	our spou	use)				If addi	tional space	ce is needed	I check he	ere 🔄 and lis	st on page 3	
<ul> <li>anyone you supported but</li> </ul>		th you last							To be co			ed Volunte		
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/vv)	Relationshi to you (for	Number months		Resident of US.	Single or Married as	Full-time Student		ls this person a		Did this person	Did the taxpayer(s)	Did the	
name of spouse's name below	(minvouvyy)	example:	lived in	(yes/n		of 12/31/1			qualifying	provide	have less	provide more	taxpayer(s) pay more than	
		son,	your hor		or Mexico	(S/M)	(yes/no)		child/relative		than \$4,000		half the cost of	
		daughter, parent,	last year	r	last year (yes/no)				of any other person?	her own	of income? (yes/no)	support for this person?	maintaining a home for this	
		none, etc)							(yes/no)	support?		(yes/no/N/A)	person?	
(a) SALLY H PRACTICE	(b)	(c) DAUGHTE	(d)	(e) V	(f) V	(g) 5	(h)	(i)		(yes/no)			(yes/no)	
SALLY H PRACTICE	11/15/2005	DAUGHTE	R 12	У	У	5	У	N						
0	1 (6)	~ ~		~		1		0	. ป. (	สาว	_	~		
Socie	118	RC	กก ระ	วทั่งวิ	~		é e	CIE		5(Q(	วกกร	rich		
Sacre		00	agg	ЦÇ			90	JOBBO	JES 1		200	s य (C)	$\rightarrow$	





		ee's social security number 01-00-0002								
b. Employer identification 15-8XXXXXX	-		1		, other compensati 58,985.42	ion	2. Federal ir	ncome tax withheld \$6,657.10		
c. Employer's name, addr ACE CONSULTIN		and ZIP Code		3. Social secur	ity wages 58,985.42			4. Social security tax withheld 3,657.10 6. Medicare tax withheld		
66 WALL ST YOUR CITY, YO	UR STATE	, YOUR ZIP			58,985.42		\$855.29 8. Allocated tips			
d. Control number				9.			10. Depend	ant care benefits		
e. Employee's name (first HOH PRACTICE	code	11. Nonqualifie	d plans	12a. See instructions for box 12						
4459 WEST LEE S		13. Statutory Employee	Retiremer Third-pa Plan sickp		12b.					
YOUR CITY, YOU	JR STATE	, YOUR ZIP		14. Other		12c.				
							12d.			
							-			
15. State Employer's sta YS 851XXX		16. State wages, tips, etc. \$58,985.42	17. S	tate income tax \$4,128.73	18. Local wages, t	ips, etc. 1	9. Local income	e tax 20. Locality name		
Form W-Z S Copy B - To Be Filed					1	1		1		
1										
			(if ch	ecked)						

			checkeu)						
PAYER'S name, address, city, state, ZIP OUR STATE BANK	code		Payer's RTN (optional)		20 16	Interest			
84 RICH BLVD			1 Interest income \$252.36	] '	Form 1099-INT	Income			
	YOUR CITY, YOUR STATE YOUR ZIP PAYER'S Federal identification number IRECIPIENT'S identification number			2 Early withdrawal penalty \$25.23					
PAYER'S Federal identification number 56-3XXXXXX	3 Interest on US Savings Bond	s and Treas	. obligations	For Recipient					
RECIPIENT'S name, address, city, state HOH PRACTICE	, and ZIP code		4 Federal income tax withheld \$25.00			This is important tax information and is being furnished to the			
4459 WEST LEE ST				7 Foreign	Country or US possession	Internal Revenue Service. If you are			
YOUR CITY, YOUR STATE,	YOUR ZIP		8 Tax exempt interest	9 Specified interest	private activity bond	required to file a return, a negligence penalty or other sanction may be			
		FATCA filing	10 Market Discount	11 Bond P	remium	imposed on you if this income is taxable and the IRS			
			12	13 Bond P	remium on tax-exempt bond	determines that it has not been reported			
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State YS	16 State Identification no 200XXX	17 State tax withheld			
Form 1099-INT									

	CC	DRRECTED	(if check	ed)				
PAYER'S name, address, city, state, 2 OUR STATE BANK	ZIP code		1 Total Or	dinary Dividends \$75.95	2	016		Dividends and Distributions
84 RICH BLVD			1b Qualifie	1b Qualified Dividends Form 1099-DIV \$62.50				
YOUR CITY, YOUR STATE YOUR ZIP			2a Total ca	apital gain distr. \$18.00	2b Unrecap. Sec. 1250 gain		jain	Сору В
PAYER'S Federal identification number RECIPIENT'S identification number			2c Section	1202 gain	2d Collec	tables (28%) g	ain	For Recipient
56-3XXXXXX	001-00-0	002						
RECIPIENT'S name, address, city, state, ZIP code				end distributions	4 Federa	l income tax wit	hheld	
HOH PRACTICE					\$15.85			This is important tax
					5 Investr	ment expenses		information and is
4459 WEST LEE ST								being furnished to the Internal Revenue
YOUR CITY, YOUR STATE	E, YOUR ZIP		6 Foreign Tax Paid 7 Foreign			n Country or US	possession	Service. If you are required to file a return, a negligence
			8 Cash liqu	idation distributions	9 Noncas	sh liquidation dis	tribution	penalty or other sanction may be
		FATCA filing requirment	10 Exempt	t-Interest dividends		fied private acti nterest dividenc		imposed on you if this income is taxable and the IRS determines that it has
Account number (see instructions)			12 State	13 State Identificat	ion no. 1	14 State tax wit	hheld	not been reported.
			NC 200XXXX			9	12.73	
Form 1099-DIV								

# Practice Return # 03– Senior Practice

Senior and his wife Janice are both retired and were on Medicare all year. They want to file a joint return.

Form <b>13614-C</b> (October 2015)		ury - Internal Revenue Service Quality Review Sheet	OMB Number 1545-1964
	or ITIN letters for all persons on your tax return.	<ul> <li>Please complete pages 1-3 of this form.</li> <li>You are responsible for the information on your return complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified volume</li> </ul>	
Part I – Your Personal Info	rmation		

1. Your first name SENIOR		M.I.	Last na PRAC					Telephone 100-100-0		Are you a l ✓ Yes		itizen	
2. Your spouse's first name JANICE		M.I. E		ist name RACTICE			Telephone 100-100-0		ls your spouse a		a U.S. citizer		
3. Mailing address 1919 JONES AVE					Apt #	City YOUR CITY				State YOUR ST/		ZIP o YOU	
4. Your Date of Birth	5. Your job title			6. Last year, were you:				a. Full-tir	me student		Yes	Z No	
09/17/1940	RETIRED			b. Totally and permanently disabled 🛛 Ye			es 🖌 No	c. Legall	y blind		Yes	🗸 No	
7. Your spouse's Date of Birth	8. Your spouse's job	title		9. Last year	, was yo	our spouse:			a. Full-tir	me student		Yes	🖌 No
03/11/1942	RETIRED			b. Totally an	d perma	anently disabled	🗌 Ye	es 🖌 No	c. Legall	y blind		Yes	🖌 No
10. Can anyone claim you or your spouse on their tax return? 🛛 Yes 🖌 No 🗌 Unsure													
11. Have you or your spouse:	a. Been a	victim of	identity t	theft? 🗌 Y	es	✓ No			b. Adopt	ed a child?		Yes	🖌 No
Part II - Marital Status and	Part II – Marital Status and Household Information												

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

you:

✓ Married a. If Y

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





		checked)				
PAYER'S name, address, city, state, ZIP OUR STATE BANK	code	Payer's RTN (optional)	20 16	Interest Income		
84 RICH BLVD		1 Interest income	Form 1099-INT	Income		
YOUR CITY, YOUR STATE	YOUR ZIP	2 Early withdrawal penalty	Сору В			
PAYER'S Federal identification number 56-3XXXXXX	RECIPIENT'S identification number 001-00-0004	3 Interest on US Savings Bond \$750.00	s and Treas. obligations	For Recipient		
RECIPIENT'S name, address, city, state,	and ZIP code		5 Investment expenses	This is important tax information and is		
SENIOR PRACTICE		\$75.00 6 Foreign Tax Paid	7 Foreign Country or US possession	being furnished to the		
1919 JONES AVE		8 Tax exempt interest	9 Specified private activity bond	Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be		
YOUR CITY, YOUR STATE	YOUR ZIP		interest			
		10 Market Discount	11 Bond Premium	imposed on you if this income is taxable and the IRS		
	FATCA filing requirment	12	13 Bond Premium on tax-exempt bond	determines that it has not been reported		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State 16 State Identification no YS 200XXX	17 State tax withheld		
Form <b>1099-INT</b>		1	1	ļ		

	CC	DRRECTED	(if check	ed)				
PAYER'S name, address, city, state, 2 OUR STATE BANK	IP code		1 Total Or	dinary Dividends \$680.00	2	016		Dividends and Distributions
84 RICH BLVD			1b Qualified Dividends \$680.00			m 1099-DIV		
YOUR CITY, YOUR STATE YOUR ZIP			2a Total capital gain distr. 2b Unrecap. Sec. 1			ecap. Sec. 1250 g	gain	
PAYER'S Federal identification number RECIPIENT'S identification number			2c Section	1202 gain	2d Colle	ectables (28%) g	ain	Copy B For Recipient
56-3XXXXX 001-00-0004				lend distributions	4 Feder	al income tax wit	hheld	
RECIPIENT'S name, address, city, state, ZIP code						\$68.	00	This is increased at the
SENIOR AND JANICE PRACTICE					5 Inves	tment expenses		This is important tax information and is
1919 JONES AVE								being furnished to the Internal Revenue
YOUR CITY, YOUR STATE	YOUR ZIP		6 Foreign Tax Paid 7 Foreign Country or U			gn Country or US	possession	Service. If you are required to file a return, a negligence
			8 Cash liqu	uidation distributions	9 Nonca	ash liquidation dis	tribution	penalty or other sanction may be
FATCA filing requirment						ified private acti interest dividenc		imposed on you if this income is taxable and the IRS determines that it has
Account number (see instructions)		12 State	13 State Identificat	tion no.	14 State tax wit	hheld	not been reported.	
			NC	200XXXX			\$34.00	
Form 1099-DIV				<u> </u>				

		Distributions From Pensions, Annuities,					
PAYER'S name, address, city, st	tate, ZI	P code	1 Gross distributi	on		7	Retirement or
OUR STATE BANK			\$9	,600.00	2016		Profit-Sharing
			2a Taxable amou				Plans, IRAs, Insurance
84 RICH BLVD			\$9	,600.00	Form 1099-R		Contracts. etc.
YC, YS YZ			2b Taxable amou not determine		Total Distribution		Copy B Report this
PAYER'S Federal identification number				cluded	4 Federal income tax withheld		income on your federal tax return. If this
56-3XXXXXX		001-00-0004			\$960.00		form shows
RECIPIENT'S name, address, city, state, ZIP code SENIOR PRACTICE			5 Employee con /Designated Ro contributions of insurance prem	6 Net unrealized appreciation in employer's securities		federal income tax withheld in box 4, attach this copy to your return.	
1919 JONES AVE YOUR CITY, YOUR ST	ΓΑΤΕ	YOUR ZIP	7.Distribution Code(s) 7	IRA/ SEP/ SIMPLE	8 Other	%	This information is being furnished to the Internal Revenue Service
			9a Your percenta distribution	age of total %	9b Total Employee Contri	butions	
10. Amount allocable to IRR within 5 years	11. 19	st year of desig. Roth contrib.	12. State tax wit	thheld \$480.00	13. State/Payer's state n YS 275XXXXXX		14. State Distribution \$9,600.00
Account number (see instructions)			15. Local tax wit	hheld	16. Name of Locality		17. Local Distribution
Form 1099-R							

		Distributions From						
PAYER'S name, address, city, st			1 Gross distributi		0040		Pensions, Annuities, Retirement or	
YOUR CITY POLICE D	EPAR	TMENT	\$18	,546.37	2016		Profit-Sharing Plans, IRAs,	
105 N MAIN ST			2a Taxable amou \$18	<sup>int</sup> ,546.37	Form 1099-R		Insurance Contracts. etc.	
YC, YS YZ			2b Taxable amou not determine		Total Distribution	Copy B Report this		
PAYER'S Federal identification number 63-4XX0012	ber number			cluded	4 Federal income tax withheld		income on your federal tax return. If this	
		400-00-XXXX	E Employee con	tributions	\$1,854.63		form shows federal income	
RECIPIENT'S name, address, city, state, ZIP code JANICE E PRACTICE			5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		tax withheld in box 4, attach this copy to your return.	
1919 JONES AVE			7.Distribution Code(s)	IRA/ SEP/	8 Other		This information is	
YOUR CITY, YOUR ST	TATE	YOUR ZIP	7	SIMPLE		%	being furnished to the Internal Revenue Service	
			9a Your percenta distribution	age of total	9b Total Employee Contri	butions		
10. Amount allocable to IRR		t year of desig. Roth contrib.	12. State tax wit	-	13. State/Payer's state n	_	14. State Distribution	
within 5 years	11. IS	t year of desig. Roth contrib.		5927.00	YS 275XXXXXX		\$18,546.37	
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

	R SOCIAL SECURITY BENE RSE FOR MORE INFORMA		N IN BOX 5 MAY BE TAXABLE INCOME.		
Box 1. Name SENIOR PRACTICE			Box 2. Beneficiary's Social Security 001-00-0004		
Box 3. Benefits Paid in 2016 \$9,600.00	Box 4. Benefits Repaid to	SSA in	Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$9,600.00		
DESCRIPTION OF AMOUNT	JNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4		
Paid by check or direct deposit	\$7,816.00				
Medicare Part B premiums deducted from your benefits	\$1,462.00				
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$322.00				
Total Additions	\$9,600.00	Box 6. Voluntary Federal Income Tax Withheld			
Benefits for 2016	\$9,600.00				
		Box 7. Add SENIOR	ress PRACTICE		
Benefits for 2015		1919 JO	NES AVE		
Benefits for 2014		YOUR C	ITY, YOUR STATE YOUR ZIP		
Benefits for 2013		Box 8. Clair	n Number (use this number if you need to contact SSA) 001-00-0004A		

# FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2016 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.

	RSE FOR MORE INFORMA	I ION.			
Box 1. Name JANICE E PRACTICE			Box 2. Beneficiary's Social Security 400-00-XXXX		
Box 3. Benefits Paid in 2016 \$12,600.00	Box 4. Benefits Repaid to	SSA in	Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$12,600.00		
DESCRIPTION OF AMO	UNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4		
Paid by check or direct deposit	\$10,434.00				
Medicare Part B premiums deducted from your benefits	\$1,462.00				
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$504.00				
Total Additions	\$12,600.00	Box 6. Volu	untary Federal Income Tax Withheld		
Benefits for 2016	\$12,600.00		\$200.00		
		Box 7. Add JANICE	Iress E PRACTICE		
Benefits for 2015		1919 JO	NES AVE		
Benefits for 2014		YOUR CITY, YOUR STATE YOUR ZIP			
Benefits for 2013		Box 8. Clair	n Number (use this number if you need to contact SSA) 400-00-XXXXA		

Form SSA-1099-SM

#### Practice Return # 04– MFJ Practice

MFJ and his wife Nancy have two children. Tara and Jackson. They also support Nancy's disabled brother Gary who has lived with them several years. Gary has MS.

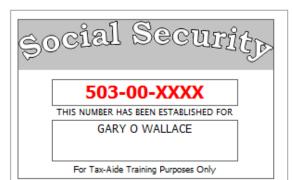
MFJ is a limo driver. He received \$159 in unreported tips while driving the limo, always less than \$20 in a month. MFJ also drives a shuttle for a local car dealer on his days off. The business code is 485999.

Nancy works in advertising, and had family coverage for everyone through her employer.

Form <b>13614-C</b> (October 2015)		Department of the Treasury - Internal Revenue Service OMB Number Intake/Interview & Quality Review Sheet 1545-1984												
You will need: • Tax Information such as • Social security cards of • Picture ID (such as valid	r ITIN letters f	for all perso	ons on yo			<ul> <li>You an complete</li> </ul>	e respo ete and a	accurate in	ne informa formation.	tion on you		. Please pro inteer prepa		
Part I – Your Personal Inform	nation													
1. Your first name M.I. Last name PRACTICE							ne number 0-0005	Are y ∡ Ye	ou a U.S. cit es	izen? No				
2. Your spouse's first name NANCY	T PRACTICE			E							es 🗌	No		
3. Mailing address 1122 BORING DR						Apt# (	<sup>City</sup> YC				State	ys <sup>z</sup>	IP code	YΖ
4. Your Date of Birth 11/27/1968	5. Your job ti DRIVER	itle			-	, were you d perman		abled 🗌	Yes 🖌 N		time stu ally blind		ies  ∠ 1 ies  √ 1	
7. Your spouse's Date of Birth 08/05/1969														
10. Can anyone claim you or y	our spouse or	n their tax re	turn?	Yes	🖌 N	o 🗌	Unsure							
11. Have you or your spouse:	a.	Been a vict	im of iden	tity theft	? 🗌 Y	es 🖌	No			b. Ado	pted a cl	hild? 🗌 Y	es 🖌 N	No
Part II - Marital Status and	l Household	l Informati	on											
1. As of December 31, 2015, w	vere 🗌 Si	ngle	т)	his inclu	ides regis	tered dom	nestic par	rtnerships, o	ivil unions,	or other form	nal relat	ionships und	er state l	aw)
you:	🖌 Ma	arried	a. If	Yes, Did	l you get	married in	2015?					Yes 🖌 N	0	
			b. Di	d you liv	ve with yo	ur spouse	during a	ny part of th	e last six n	nonths of 20	15? 📿	Yes 🗌 N	0	
	Di	vorced	Da	ate of fin	al decree									
	Le	gally Separ	ated Da	ate of se	parate m	aintenanc	e agreen	nent						
	W	idowed	Ye	ear of sp	ouse's de	eath				_				
2. List the names below of: • everyone who lived with you last year (other than your spouse) If additional space is needed check here 🗌 and list on page 3														
<ul> <li>anyone you supported but</li> </ul>										mpleted by	a Certi	fied Volunte	er Prepa	irer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example:	Number of months lived in	US Citizen (yes/no)		Single or Married as of 12/31/15	Student	Permanently	is this person a qualifying	person p	old this erson lave less	Did the taxpayer(s) provide more	Did the taxpayer( pay more	

			example.	iived in	(yeamo)	Garlada,	0112/31/13	таы уеаг	Disabled	qualitying	provide	nave less	provide more	pay more man
			son,	your home		or Mexico	(S/M)	(yes/no)	(yes/no)	child/relative	more than	than \$4,000	than 50% of	half the cost of
			daughter,	last year		last year		-		of any other	50% of his/	of income?	support for	maintaining a
			parent,			(yes/no)				person?	her own	(yes/no)	this person?	home for this
			none, etc)							(yes/no)	support?		(yes/no/N/A)	person?
_	(a)	(b)	(C)	(d)	(e)	(1)	(g)	(h)	(1)		(yes/no)			(yes/no)
_	JACKSOH PRACTICE	8-22-2007	SON	12	У	У	5	У	N					
	TARA PRACTICE	5-24-1996	DAUGHTER	12	У	У	5	N	N					
	GARY WALLACE	6-9-1975	BROTHER	12	У	У	S	N	У					





- E	the second state of the second second						
	ee's social security number 101-00-0005						
b. Employer identification number (EIN	)	1. Wages, tip	s, other compensation	2. Federal in	come tax withheld		
95-9XXXXX		\$3	32,987.00	\$3,298.70			
c. Employer's name, address, city state	e and ZIP Code	3. Social secu	rity wages	4. Social secu	4. Social security tax withheld		
DELUXE LIMO SERVICE		\$3	35,987.00		2,231.19		
DELOVE LINO SERVICE		5. Medicare w	ages and tips	6. Medicare t	tax withheld		
409 AIRPORT RD		\$3	35,987.00		521.81		
YC, YS YZ		7. Social secu	rity tips	8. Allocated	tips		
,							
d. Control number		9.		10. Dependa	nt care benefits		
e. Employee's name (first, initial, last),	address, city, state and ZIP	code 11. Nongualifie	d plans	12a. See instr	ructions for box 12		
ME1 PRACTICE				D	\$3,000.00		
1122 BORING DR		13. Statutory Employee	Retiremer Third-party Plan sickpay	12b.	40,000,000		
YOUR CITY, YOUR STATE	, YOUR ZIP	14. Other		12c.			
				12d.			
15. State Employer's state ID number YS 275	16. State wages, tips, etc. \$32,987.00	17. State income tax \$1,115.60	18. Local wages, tips, etc.	19. Local income	tax 20. Locality name		
	T	φ <b>1</b> ,115.00					
Form W-2 Wage and Statement Copy B - To Be FIled With Employ This information is being furnished to	ZU 10 vee's FEDERAL Tax Retur						

	a. Employee's social security number 500-00-XXXX					
b. Employer identification nu 86-2XXXXXX	umber (EIN)	1. Wages, tips, other compensation \$34,862.60	2. Federal income tax withheld \$3,486.21			
c. Employer's name, addres	s, city state and ZIP Code	3. Social security wages		rity tax withheld		
SUBTLE ADVERTIS	ING	\$38,462.60		\$2,384.68		
		5. Medicare wages and tips	6. Medicare t	ax withheld 557.71		
555 SWANK ST		\$38,462.60		557172		
YC, YS YZ		7. Social security tips	8. Allocated t	ips		
d. Control number		9.	10. Dependar	nt care benefits		
e. Employee's name (first, ir	nitial, last), address, city, state and ZIP (	code 11. Nonqualified plans	12a. See instr	uctions for box 12		
NANCY T PRACTIC	E		D	\$3,600.00		
1122 BORING DR		13. Statutory Retiremer Third-party Employee Plan sickpay	12b. DD	\$5,495.00		
YOUR CITY, YOUR	STATE, YOUR ZIP	14. Other	12c.			
			12d.			
15. State Employer's state YS 275XXXXX		17. State income tax 18. Local wages, tips, etc. 1 \$1,743.10	9. Local income	tax 20. Locality name		
Form W-2 Wage and Tax 2016 Statement 2016 Copy B - To Be FIled With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

	C(	DRRECTED	(if check	ed)			
PAYER'S name, address, city, state, 2 OUR STATE BANK	ZIP code		1 Total Ord	dinary Dividends \$679.00	2016		Dividends and Distributions
84 RICH BLVD			1b Qualifie	1b Qualified Dividends Form 1099-DIV \$679.00			
YOUR CITY, YOUR STATE YOUR ZIP			2a Total ca	apital gain distr.	2b Unrecap. Sec. 1250	gain	Сору В
PAYER'S Federal identification number RECIPIENT'S identification number			2c Section	1202 gain	2d Collectables (28%)	jain	For Recipient
56-3XXXXXX	500-00-X	XXX					
RECIPIENT'S name, address, city, state, ZIP code			3 Nondivid	end distributions	4 Federal income tax w	ithheld	
NANCY T PRACTICE					\$67	.90	This is important tax
					5 Investment expenses	1	information and is
1122 BORING DR							being furnished to the Internal Revenue
YOUR CITY, YOUR STATE	E, YOUR ZIP		6 Foreign 1	Tax Paid \$12.33	7 Foreign Country or U	Service. If you are required to file a	
			8 Cash liqu	idation distributions	9 Noncash liquidation d	return, a negligence penalty or other sanction may be	
FATCA filing requirment		10 Exempt	-Interest dividends	11 Specified private act bond interest divider	imposed on you if this income is taxable and the IRS determines that it has		
Account number (see instructions)		12 State	13 State Identificat	ion no. 14 State tax wi	thheld	not been reported.	
		NC	200XXXX				
Form 1099-DIV							

		CORRE	CTED (	(if checked)		_													
PAYER'S name, address, city, state, ZIP JACK LEMON AUTO	code			1 Rents	2016		Miscellaneous												
409 SPEED BLVD																2 Royalties	Form 1099-MISC		Income
YC, YS YZ				3 Other Income	4 Federal income tax wit	Copy B For Recipient													
PAYER'S Federal identification numbe 65-4XXXXXX		T'S identificatio	n number	5 Fishing boat proceeds	6 Medical and health care	ror neepiene													
RECIPIENT'S name, address, city, state, ZIP code				7 Nonemployee Compensation	8 Substitute payments in dividends or interest	lieu of	This is important tax information and is												
MFJ PRACTICE 1122 BORING DR YOUR CITY, YOUR STATE, YOUR ZIP			\$1,675.00			being furnished to													
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale >	10 Crop Insurance proce	Service. If you are required to file a return, a negligence penalty or other														
	12, 100	K ZIF		11	12	sanction may be imposed on you if this income is taxable and the IRS													
		uctions) FATCA filing requirment		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		determines that it has not been reported.												
15a Section 409A deferrals 1	5b Section 4	109A income		16 State tax withheld	17 State/Payer's state no	p.	18 State income												
Form 1099-MISC				1	1		1												

# Practice Return # 05- MFS Practice

MFS is married, but has not been lived with her husband Fred Carpenter for several years. His SSN is 600-XX-XXXX. Neither itemizes.

She had health insurance all year through her employer.



Form 13614-C			Departr	nent of the Treas	ury - Inte	mal Revenue Service					OMB Number	
(October 2015)	li li	ntake	/Inte	rview &	Qua	lity Reviev	v She	eet			1545-196	4
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.												
Part I - Your Personal Inform	nation											
1. Your first name M.I. Last name PRACT										Are you a l ∡ Yes	re you a U.S. citizen? Yes ⊡No	
2. Your spouse's first name	s first name M.I. Last name					Telephone number Is y ∠					use a U.S N	
3. Mailing address 666 GRACE AVE					Apt# A-3	City YOUR CITY				State YOUR ST/		
4. Your Date of Birth	5. Your job title			6. Last year	r, were you: a. Full-time s				ne student	Yes	🖌 No	
9/23/1963	ENGINEER			b. Totally an	d perm	anently disabled	🗌 Ye	es 🖌 No	c. Legally	y blind	Yes	🖌 No
7. Your spouse's Date of Birth	8. Your spouse's job	title		9. Last year	, was yo	our spouse:			a. Full-tir	ne student	Yes	No
				b. Totally an	d perm	anently disabled	🗌 Ye	es 🗌 No	c. Legally	y blind	Yes	No No
10. Can anyone claim you or y	our spouse on their tax	return?	`	Yes 🖌 N	0	Unsure						
11. Have you or your spouse:	a. Been a v	victim of i	dentity	theft? 🗌 Y	es	∠ No			b. Adopt	ed a child?	Yes	V No
Part II - Marital Status and	d Household Inform	ation										
1. As of December 31, 2015, v	vere 🗌 Single		(This i	ncludes regis	tered d	omestic partnersh	ips, civi	il unions, or o	other forma	al relationshi	ps under s	state law)
you:	Married	а	. If Yes	Did you get	married	in 2015?				Yes	🖌 No	
			Dist					last strange			a bie	

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

	a. Employee's social security number				
	001-00-0006				
b. Employer identification n	umber (EIN)	1. Wages, tips, other compensation	2. Federal income tax withheld		
84-4XXXXXX		\$41,860.00	\$4,186.00		
c. Employer's name, addres	s, city state and ZIP Code	3. Social security wages	4. Social security tax withheld		
SUPERIOR ENGINE	FRING	\$41,860.00	2,595.32		
		5. Medicare wages and tips	6. Medicare tax withheld		
4455 SUPERIOR W		\$41,860.00	606.97		
YC, YS YZ		7. Social security tips	8. Allocated tips		
d. Control number		9.	10. Dependant care benefits		
e. Employee's name (first, i	nitial, last), address, city, state and ZIP	code 11. Nonqualified plans	12a. See instructions for box 12		
MFS PRACTICE			D \$6,400.00		
666 GRACE AVE A-:	13	13. Statutory Retiremer Third-party Employee Plan sickpay	12b.		
YC, YS YZ		14. Other	12c.		
			12d.		
15. State Employer's state 275XXXXX	2	17. State income tax 18. Local wages, tips, etc. 19 \$2,093.00	). Local income tax 20. Locality name		
Form WW-Z Sta Copy B - To Be Filed Wi	ge and Tax tement 2016 th Employee's FEDERAL Tax Return mished to the Internal Revenue Service				

PAYER'S name, address, city, state, 2 INVESTOR MAGIC 2001 WALL ST	ZIP code	Applicable Check Box on Form 85	<sup>49</sup> 2016 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions			
		1a Description of Property (Example 100 sh. XYZ Co.) 125 SH BIG TECH CORP					
		1b Date acquired 04/01/2010	1c Date sold or disposed 07/21/2016	Copy B			
PAYER'S Federal identification number	RECIPIENT'S identification number 001-00-0006	1d Proceeds \$5,592.00 1f Code, if any	Ie Cost or other basis \$12,500.00 Ig Adjustments	For Recipient			
RECIPIENT'S name, address, city, state, ZIP code MFS PRACTICE		2 Type of Gain or loss Short term Long term X	3 If checked, basis reported to IRS	This is important tax information and is being furnished to the Internal Revenue Service. If you are			
666 GRACE AVE A-13		4 Federal income tax withheld	5 If checked, noncovered security	required to file a return, a negligence penalty or other			
YC, YS YZ	YC, YS YZ		7 If checked, loss is not allowe due to amount in 1d	ed sanction may be imposed on you if this income is taxable and the IRS determines that it			
Account number (see instructions) CUSIP number		8 Profit or (loss) realized in 2016 on closed contracts	9 Unrealized profit or (loss) or open contracts - 12/31/2015				
		10 Unrealized profit or (loss) on open contracts - 12/31/2016	11 Aggragate profit or (loss) on contracts	1			
14 State Name YZ 275XXXX		12	12 Bartering				
Form 1099-B				_			

MFS would like direct deposit or direct debit, if available.

MFS PRACTICE		1234
666 GRACE AVE A-13		
YC, YS YZ		
PAY TO THE	\$	
ORDER OF	DOLLARS	
Your Bank		
Bank City, State, ZIP Code		
For		
: 325070760  : 987129999 <b>1234</b>		

**Practice Return # 06– Extra Practice** MFJ and his wife Ellen are both retired and on Medicare all year.

Form 13614-C		ntoko				nal Revenue Service					OMB Nu 1545-1		
(October 2015)		паке	men		Qua	lity Reviev	v Sne	et			1040-1	704	
You will need: • Tax Information such • Social security cards • Picture ID (such as va	or ITIN letters for all pe	rsons or	n your tax	c return. ouse.	• You com	se complete pag are responsible plete and accura u have question	for the ate info	information mation.	n on your				
Part I – Your Personal Info	rmation				•								
1. Your first name EXTR <b>A</b>			Last nam					Telephone 11000000		Are you a L ✓ Yes		en? No	
2. Your spouse's first name ELLEN		G M.I.	Last nam JONES					Telephone	number	Is your spor <u> √</u> Yes		No	
3. Mailing address 357 WIDE RD					Apt #	City YC				State YS	ZIF	' cod	<sup>le</sup> YZ
4. Your Date of Birth	5. Your job title		i	<ol><li>Last year</li></ol>						me student	Ye		<u>/</u> No
08/29/1950	THERAPIST			-		anently disabled	🗌 Ye	s ⊿_No	c. Legall	·	□ Ye		/ No
<ol> <li>Your spouse's Date of Bir 04/15/1949</li> </ol>	OFFICE MAN			). Last year		anently disabled		a a Na	a. Full-tir c. Legall	me student	□ Ye	_	/ No / No
10. Can anyone claim you o	-					Unsure	□ Ye	s <u>⊿</u> No	C. Leyan	y binu		<u> </u>	
11. Have you or your spouse	<u> </u>					∠ No			b. Adopt	ed a child?	□ Ye	s "	/ No
Part II - Marital Status a													
1. As of December 31, 2015 you:	✔ Married	b	a. If Yes, E b. Did you	Did you get	married	omestic partnersh in 2015? se during any pa	•	last six mon	ths of 2015	☐ Yes 5? ⋥ Yes	os under I⊿ No □ No		e law)
Şoc	ial Se	CU	IJţ	D		\$0C	121	] Ø(	eci	lrīt	ÌÞ		
ТЫК			D FOR			ТЫК		)-00-X					
	EXTRA PRACTI		POR					LLEN G J					
F	or Tax-Aide Training Purp	oses Onl	ly .			Fo	or Tax-Ai	ide Training	Purposes C	Dnly			

	C0	DRRECTED	(if check	ed)				
PAYER'S name, address, city, state, 2 OUR STATE BANK	IP code		1 Total Ordinary Dividends \$975.95		016		Dividends and Distributions	
84 RICH BLVD			1b Qualifie	d Dividends \$862.50	Forr	n 1099-DIV		
YOUR CITY, YOUR STATE YOUR ZIP			2a Total ca	apital gain distr. \$93.00	2b Unrecap. Sec. 1250 gain		Сору В	
PAYER'S Federal identification number	'ER'S Federal identification number RECIPIENT'S identification number		2c Section	1202 gain	2d Colle	ectables (28%) g	ain	For Recipient
56-3XXXXXX	56-3XXXXXX 300-00-XXXX							
RECIPIENT'S name, address, city, state, ZIP code			3 Nondividend distributions 4 Federal income tax with					
ELLEN G JONES						\$97.	.60	This is important tax
357 WIDE RD			5 Investment expense			tment expenses		information and is being furnished to
	YOUR CITY, YOUR STATE, YOUR ZIP			6 Foreign Tax Paid		7 Foreign Country or US possession		required to file a
			8 Cash liqu	idation distributions	stributions 9 Noncash liquidation distrib		stribution	return, a negligence penalty or other sanction may be
FATCA filing requirment		10 Exempt-Interest dividends		11 Specified private activity bond interest dividends			imposed on you if this income is taxable and the IRS determines that it has	
Account number (see instructions)		12 State NC	13 State Identificat 200XXXX	tion no. 14 State tax withheld \$46.24			not been reported.	
Form 1099-DIV			1	1		1		1

	CORRECTED (i	f checked)		_		Distributions From Pensions, Annuities,	
PAYER'S name, address, city, st STATE CONSTRUCTIO			,295.00	2016		Retirement or Profit-Sharing Plans, IRAs,	
P O BOX 9995		2a Taxable amou \$11	unt . <b>,295.00</b>	Form 1099-R		Insurance Contracts, etc.	
YC, YS YZ		2b Taxable amou not determine		Total Distribution		Copy B Report this	
PAYER'S Federal identification number 63-4XX0012	number		ncluded	4 Federal income tax withheld \$1,130.00		income on your federal tax return. If this form shows	
RECIPIENT'S name, address, city, state, ZIP code EXTRA PRACTICE		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		federal income tax withheld in box 4, attach this copy to your return.	
357 WIDE RD YOUR CITY, YOUR STATE, YOUR ZIP		7.Distribution Code(s) 7	IRA/ SEP/ SIMPLE	8 Other	%	This information is being furnished to the Internal Revenue Service	
		9a Your percenta distribution	age of total	9b Total Employee Contri	butions		
10. Amount allocable to IRR within 5 years	11. 1st year of desig. Roth contrib.		State tax withheld 13. State/Payer's state no. \$585.00 YS 275XXXXXX			14. State Distribution \$11,295.00	
Account number (see instructions)		15. Local tax withheld		16. Name of Locality		17. Local Distribution	
Form 1099-R							

		Distributions From					
PAYER'S name, address, city, state, ZIP code OUR STATE BANK 84 RICH BLVD			2a Taxable amou	,800.00	2016 Form 1099-R		Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts. etc.
YC, YS YZ		2b Taxable amou not determine		Total Distribution		Copy B Report this	
PAYER'S Federal identification number 56-3XXXXXX	umber number		3 Capital gain (included in box 2a).		4 Federal income tax withheld \$1,080.00		income on your federal tax return. If this form shows
RECIPIENT'S name, address, city, state, ZIP code		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		federal income tax withheld in box 4, attach this copy to your return.	
357 WIDE RD YOUR CITY, YOUR STATE, YOUR ZIP		7.Distribution Code(s) 7	IRA/ SEP/ SIMPLE	8 Other	%	This information is being furnished to the Internal Revenue Service	
			9a Your percentage of total distribution %		9b Total Employee Contri	butions	
10. Amount allocable to IRR within 5 years	11, 19	st year of desig. Roth contrib.	12. State tax wit	thheld \$540.00	13. State/Payer's state no. YS 275XXXXXX		14. State Distribution \$10,800.00
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

2016 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.

20 IO O SEE THE REVE	RSE FOR MORE INFORMA	TION.					
Box 1. Name EXTRA PRACTICE			Box 2. Beneficiary's Social Security 001-00-0003				
Box 3. Benefits Paid in 2016 \$12,350.00	Box 4. Benefits Repaid to SSA in		Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$12,350.00				
DESCRIPTION OF AMO	UNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4				
Paid by check or direct deposit	\$10,769.20						
Medicare Part B premiums deducted from your benefits	\$1,258.80						
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$322.00						
Total Additions	\$12,350.00	Box 6. Volu	intary Federal Income Tax Withheld				
Benefits for 2016	<b>\$12,350.00</b>						
		Box 7. Add EXTRA	Iress PRACTICE				
Benefits for 2015		357 WI	DE RD				
Benefits for 2014							
Benefits for 2013		Box 8. Clair	n Number (use this number if you need to contact SSA) 001-00-0003A				

Form SSA-1099-SM

# FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2016 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.										
Box 1. Name ELLEN G JONES			Box 2. Beneficiary's Social Security 300-00-XXXX							
Box 3. Benefits Paid in 2016 \$15,975.00	Box 4. Benefits Repaid to	SSA in	Box 5. Net Benefits Paid for 2016 (Box 3 minus Box 4) \$15,975.00							
DESCRIPTION OF AMO	UNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX								
Paid by check or direct deposit	\$13,791.20									
Medicare Part B premiums deducted from your benefits	\$1,258.80	0								
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$425.00									
Total Additions	\$15,975.00	Box 6. Volu	untary Federal Income Tax Withheld							
Benefits for 2016	\$15,975.00		\$500.00							
Benefits for 2015		357 WI	5 JONES							
Benefits for 2014										
Benefits for 2013		Box 8. Clair	n Number (use this number if you need to contact SSA) 300-00-XXXXA							

PRACTICE Returns line by line answers         1040 Line # $\frac{9}{9}$ , $\frac{9}{9}$ , $\frac{1}{2}$ , $\frac{9}{9}$ , $\frac{9}{12}$ , $\frac{9}{2}$ , $\frac{1}{2}$ , $\frac$	4 702 MFJ 0 863 0) 976 863 10,800 11295 28,325 28,325 28,325
NC Amount Owed/Refund         33**         (54)         1522         646         (206)         24           Filing status         Single         HoH         MFJ         MFJ         MFJ         MFS           Wages         7         35,264         58,985         68,009         41,81           Tax-Exempt Interest         8a         252         750         41,81           Ordinary Dividends         9a         76         680         679           Qualified Dividends         9b         63         680         679           State Tax Refund         10          1,675         5           Sch. C Expenses         0         0         63         680         679           Capital Gains         13         18         (1,50)         0         0           Capital Gains         13         18         (1,50)         0	4 702 MFJ 0 863 0) 976 863 10,800 11295 28,325 28,325 28,325
Filing status         Single         HoH         MFJ         MFJ         MFJ           Taxable Interest         8a         252         750         1<	MFJ 0 863 976 863 0 10,800 11295 28,325 28,325 28,325
Wages         7         35,264         58,985         68,009         41,80           Tax-Exempt Interest         8a         252         750         1           Ordinary Dividends         9a         76         680         679           Qualified Dividends         9b         63         680         679           Alimony Received         11         1         1         1           Alimony Received         11         1         1,675         1,675           Schedule C         12         1,675         1,675         1,675           Schedule C         12         1,675         1,675         1,675           Sch. C Expenses         0         0         1,675         1,675           Taxable 1099-Rs - IRA         15a         9,600         1,675         1,675           Taxable 1099-Rs - IRA         15b         9,600         1,675         1,675           Taxable 1099-Rs - Pension         16a         18,546         1,674         1,675           Rent, royalty         17         1         1         1,675         1,675           Social Security         20a         22,200         22,200         1,673           Taxable Social Security	0 976 863 ) 976 863 ) 976 863 10,800 11295 28,325 28,325 28,325 2,664
Wages         7         35,264         58,985         68,009         41,80           Tax-Exempt Interest         8a         252         750         1           Ordinary Dividends         9a         76         680         679           Qualified Dividends         9b         63         680         679           Alimony Received         11         1         1         1           Alimony Received         11         1         1,675         1,675           Schedule C         12         1,675         1,675         1,675           Schedule C         12         1,675         1,675         1,675           Sch. C Expenses         0         0         1,675         1,675           Taxable 1099-Rs - IRA         15a         9,600         1,675         1,675           Taxable 1099-Rs - IRA         15b         9,600         1,675         1,675           Taxable 1099-Rs - Pension         16a         18,546         1,674         1,675           Rent, royalty         17         1         1         1,675         1,675           Social Security         20a         22,200         22,200         1,673           Taxable Social Security	0 976 863 ) 976 863 ) 976 863 10,800 11295 28,325 28,325 28,325 2,664
Taxable Interest         8a         252         750           Tax-Exempt Interest         8b	863 90) 93 10,800 11295 28,325 28,325 2,664
Ordinary Dividends         9a         76         680         679           Qualified Dividends         9b         63         680         679           State Tax Refund         10	863 90) 93 10,800 11295 28,325 28,325 2,664
Qualified Dividends         9b         63         680         679           State Tax Refund         10               Alimony Received         11               Schedule C         12          1,675            0             Capital Gains         13         18         (1,50          0             0                0                0 </td <td>863 90) 93 10,800 11295 28,325 28,325 2,664</td>	863 90) 93 10,800 11295 28,325 28,325 2,664
State Tax Refund         10           Alimony Received         11           Alimony Received         11           Schedule C         12           Schedule C         12           Capital Gains         13           1099-Rs - IRA         15a           Taxable 1099-Rs - IRA         15b           1099-Rs - Pension         16a           Taxable 1099-Rs - Pension         16b           Rent, royalty         17           Unemployment         19           Social Security         20a           Social Security         20b           Taxable Social Security         20b           ToTAL INCOME         22           35,264         59,331           ToTAL INCOME         22           ToTAL INCOME         22           ToTAL INCOME         22           ToTAL INCOME         25           Penalty early withdrawal         30           25         119           Penalty early withdrawal         32           IRA deduction         32           Student Loan Interest         33           Tuition & Fees         34           Jury duty pay to employer         under 35 in pdf	) 93 10,800 11295 28,325 28,325 2,664
Alimony Received         11         1         1,675           Schedule C         12         0         0           Capital Gains         13         18         (1,50)           1099-Rs - IRA         15a         0         0           Taxable 1099-Rs - IRA         15b         9,600         0           1099-Rs - Pension         16a         0         0         0           Taxable 1099-Rs - Pension         16b         18,546         0         0           Taxable 1099-Rs - Pension         16b         18,546         0         0         0           Unemployment         19         22,200         0	10,800 11295 28,325 2,664
Sch. C Expenses         0           Capital Gains         13         18         (1,50)           1099-Rs - IRA         15a         9,600         109           Taxable 1099-Rs - IRA         15b         9,600         109           1099-Rs - Pension         16a         18,546         18           Taxable 1099-Rs - Pension         16b         18,546         18           Rent, royalty         17         1         17         17           Unemployment         19         22,200         18         18,546         18           Social Security         20a         22,200         19         19         19         19         19         19         11	10,800 11295 28,325 2,664
Sch O Expension         13         18         (1,50)           1099-Rs - IRA         15a         9,600         1099-Rs - IRA         15b         9,600           1099-Rs - Pension         16a         9,600         1099-Rs - Pension         16a         1099-Rs - Pension         16a         1099-Rs - Pension         16b         18,546         1099-Rs - Pension         16b         18,546         1099-Rs - Pension         16b         18,546         1099-Rs - Pension         100         1099-Rs - Pension         100         18,546         100	10,800 11295 28,325 2,664
1099-Rs - IRA         15a         9,600           Taxable 1099-Rs - Pension         16a         9,600           Taxable 1099-Rs - Pension         16b         18,546           Rent, royalty         17         1           Unemployment         19         22,200           Social Security         20a         22,200           Taxable Social Security         20b         4,338           Other income         21         35,264         59,331         33,914         70,363         40,31           Educator Expense         23         119         110         110         110         110         110         110         110         110 <td< td=""><td>10,800 11295 28,325 2,664</td></td<>	10,800 11295 28,325 2,664
Taxable 1099-Rs - IRA         15b         9,600           1099-Rs - Pension         16a         18,546           Taxable 1099-Rs - Pension         16b         18,546           Rent, royalty         17         1           Unemployment         19         22,200           Taxable Social Security         20b         4,338           Other income         21         4,338           TOTAL INCOME         22         35,264         59,331         33,914         70,363         40,30           Educator Expense         23         119         110         110         110         111         111         111         111         111         111         111         111         111         111         111         111	28,325 2,664
Taxable 1099-Rs - Pension         16b         18,546           Rent, royalty         17             Unemployment         19             Social Security         20a         22,200            Taxable Social Security         20b         4,338            Other income         21              TOTAL INCOME         22         35,264         59,331         33,914         70,363         40,30           Educator Expense         23	28,325 <b>2,664</b>
Number 200 Rote         Normalize	28,325 <b>2,664</b>
Unemployment         19         22,200           Social Security         20b         4,338           Other income         21	2,664
Social Security         20a         22,200           Taxable Social Security         20b         4,338           Other income         21	2,664
Taxable Social Security         20b         4,338           Other income         21	
TOTAL INCOME         22         35,264         59,331         33,914         70,363         40,30           Educator Expense         23	0 25,828
Educator Expense         23         111           Ded Part of SE tax         27         119           Penalty early withdrawal         30         25           Alimony paid         31         119           IRA deduction         32         119           Student Loan Interest         33         119           Jury duty pay to employer         under 35 in pdf         119           AGI         37/38         35,264         59,306         33,914         70,244         40,30           Standard/ Itemized Deductions         40         6,300         9,250         15,100         12,600         6,33           Excess adv premium tax credit         46         119         12         12	
Ded Part of SE tax         27         119           Penalty early withdrawal         30         25	
Penalty early withdrawal         30         25           Alimony paid         31	
Alimony paid         31         Image: mail of the state of the stat	
Student Loan Interest         33              Tuition & Fees         34 <td></td>	
Tuition & Fees         34             Jury duty pay to employer         under 35 in pdf             AGI         37/38         35,264         59,306         33,914         70,244         40,30           Standard/ Itemized Deductions         40         6,300         9,250         15,100         12,600         6,300           Exemptions         42         4,000         8,000         8,000         20,000         4,000           Taxable income         43         24,964         42,056         10,814         37,644         30,00           Excess adv premium tax credit         46              4,624         4,00           Foreign Tax Credit         48          112           112	
Jury duty pay to employer         under 35 in pdf            AGI         37/38         35,264         59,306         33,914         70,244         40,30           Standard/ Itemized Deductions         40         6,300         9,250         15,100         12,600         6,30           Exemptions         42         4,000         8,000         8,000         20,000         4,00           Taxable income         43         24,964         42,056         10,814         37,644         30,00           Excess adv premium tax credit         46             4,624         4,00           Foreign Tax Credit         48          12           12	
AGI         37/38         35,264         59,306         33,914         70,244         40,33           Standard/ Itemized Deductions         40         6,300         9,250         15,100         12,600         6,33           Exemptions         42         4,000         8,000         8,000         20,000         4,00           Taxable income         43         24,964         42,056         10,814         37,644         30,00           Excess adv premium tax credit         46	
Exemptions         42         4,000         8,000         8,000         20,000         4,00           Taxable income         43         24,964         42,056         10,814         37,644         30,00           Excess adv premium tax credit         46	
Taxable income         43         24,964         42,056         10,814         37,644         30,00           Excess adv premium tax credit         46	
Excess adv premium tax credit         46         46           Tax         47         3,285         5,639         1,013         4,624         4,03           Foreign Tax Credit         48         12         12         12         12	
Tax         47         3,285         5,639         1,013         4,624         4,03           Foreign Tax Credit         48         12	2,120
	0 176
Child & Dependent Care 49	
Education Credit - f8863     50       Retirement Savings Credit     51	
Child Tax Credit 52 1,000 1,000	
Residential Energy Credits 53	_
Total credits         55         0         1,000         0         1,012	0 0
Self Employment Tax         57         237           SS/MC from 4137         58	
Additional tax on IRAs 59	
Repayment of FTHBC 60b	
Shared Responsibility Pymt 61 921	
Other taxes         62         4           Total tax         63         3,285         5,560         1,013         3,849         4,05	0 176
Total tax         63         3,285         5,560         1,013         3,849         4,03           Federal Tax withheld         64         3,759         6,698         3,158         6,853         4,13	
Estimated Tax Payments 65	
EIC 66a	
Additional Child Tax Credit 67	
American Opportunity Credit         68           Net premium tax credit         69	
Total payments         74         3,759         6,698         3,158         6,853         4,13	<u> </u>
Overpaid 75 474 1,138 2,145 3,004 1	2.808
Federal Refund 76 474 1,138 2,145 3,004 13	6 2,632
Apply to 2016 77 Balance Due 78	6 2,632

NC Line by Line Answers		Single Practice	HoH Practice	Senior Pratice	MFJ Practice	MFS Practice	Extra Practice
	Line #						
Federal adjusted gross	6	\$35,264	59306	33914	70244	40360	25828
Additions to Fed Taxable	7						
Deductions from Fed Tax	9			5088			2664
Standard/Itemized Deductions	11	\$7,500	12000	15000	15000	7500	15000
Calc-NC Taxable Income	14	\$27,764	47306	13826	55244	32860	8164
NC Income Tax	15	\$1,596	2720	795	3177	1889	469
Tax Credits	16		100		112		
Consumer Use Tax	18						
TP NC Income Tax WH	20a	\$1,542	4142	514	1116	2093	585
SP NC Income Tax WH	20b			927	1743		586
2015 Estimated Tax	21a						
Calc - Pay This Amount	27	\$54			206		
Calc - Overpayment	28		1522	646		204	702
Amt to 2016 est tax	29						
NC Wildlife Fund	30						
NC Refund	33**		1522	646		204	702
Interest from other states	Sch S L1						
State or local income tax	Sch S L5						
Interest Taxed by NC	Sch S L6			750			
Bailey Retirement benefit	Sch S L8						
Other deductions	Sch S L11						
Portion taxed outside NC	400TC L2				679		
Tax paid outside NC	400TC L6				12		
Credit for children	400TC L8		100		100		
last NC chg							

# Add-ons for Other Training Days – A Beginning List

## Add-ons for Single PRACTICE

- EIC Checklist, lower the W-2 wages to \$11264. Ask what needs to be done next?
- Retirement savings credit could be from W-2 Box 12 or 14 or direct contributions

## Add-ons for HoH PRACTICE

- <u>Child/dependent care credit</u>, add day care costs of \$2650 paid to Happy Day Care Center (98-XXXXXX) at 569 Quiet Lane, YC, YS, YZ.
- <u>EIC Checklist</u>, lower the W-2 wages to \$<u>18,985</u>. Ask what needs to be done next?
   EIC what if not a dependent or not supported?
   What else might be affected by this change in income?
- Dependent care.
- Retirement savings credit could be from W-2 Box 12 or 14 or direct contributions
- Advance EIC in Box 9 of W-2

# Add-ons for Senior PRACTICE

the <u>Simplified Method</u>, make the following changes to Janice's 1099-R from the police department.
 1. Change the taxable amount in box 2a to \$17,921 and add \$21264 to box 9b Total Employee Contributions.
 Janice retired April 1, 2007, after 30 years with the police department. Make appropriate changes in the return.
 Does this cause any needed entries on the state return?

2. Delete the taxable amount in box 2a and check box 2b Taxable amount not determined. Make appropriate changes in the return.

Does this cause any needed entries on the state return?

- the <u>public safety officer insurance deductions</u>, add \$3168 to box 5 of Janice's 1099-R from the police department. What happens to the extra \$168?
- a <u>code 1 early IRA distribution and exceptions on form 5329</u>, change the code in box 7 to <u>1</u> on Senior's 1099-R.
   1. Ask what to put on form 5329 if the early distribution had been made for home repairs.

2. What if they had used the money to pay the down payment on their first home in 2016 (having been renters until then)?

3. What if they had taken money from their savings to pay \$20,000 in unreimbursed medical bills?

# Add-ons for MFJ PRACTICE

- Unreimbursed medical expenses were \$9,756. They donated
- taxable scholarships (1040 line 7), change the 1098-T to with a restricted scholarship of \$9000 and qualified expenses of 7500. Use Forms Generator
- Include a 1098-T to with a Pell grant of \$4500 and qualified expenses of 3750. Use Forms Generator
- Add retirement savings
- HSA
- Dependent care (and child too old or turned 13 during year)

#### Add-ons for Extra PRACTICE

- A <u>code 3 disability IRA distribution</u>, on MFJ's 1099-R change the code in box 7 to <u>3</u> and his birth date to 1960. Ask what else then needs to be done.
- IRA rollovers, on Ellen's 1099-R
  - 1. Delete the amt in box <u>2a</u>, check box <u>2b</u>, & change the code in box 7 to <u>G</u>. Ask what else then needs to be done.
  - 2. Ellen tells you she deposited all of the IRA distribution into another IRA six-weeks after the distribution. What needs to be done?
- Add retirement savings credit could be from W-2 Box 12 or 14 or direct contributions

# Add-ons for Any Return

- Interest not on a 1099, add an OUR BANK statement shows \$9.42 in interest credited last year.
- Different types of interest (1040 line 8)
  - \$850 from Bank of America
  - \$775 from a US Savings Bond at Wells Fargo
  - $\circ$  \$666 from bond from city of Richmond, VA
  - \$123 from XYZ in box 3 of 1099-DIV
  - "Nondividend distribution"
  - \$500 from municipal bond fund (10% YS)
  - \$100 from California State Bond Fund\$1100 for seller-financed mortgage
- Different types of dividends (1040 line 9)
- Taxable state refunds (1040 line 10) some taxable and some not
- Alimony received (1040 line 11)
- Sch C (1040 line 12)
- Capital gains (1040 line 13)
- Sch E (1040 line 17)
- Social Security lump sum payments (1040 line 20)
- Other income (1040 line 21)
  - $\circ$  add 120 jury duty pay.
- educator expenses (1040 line 23)
  - \$350 and itemize
- HSA (1040 line 25)
  - $\circ$  W-2 with a W in box 12
  - $\circ$  1099-SA with an X in box 5
  - o 5498-SA (shows HSA contributions)
- Alimony paid (1040 line 31)
- IRA contributions (1040 line 32) and Roth contributions
- Student loan interest (33)
- Jury duty pay returned to employer (1040 line 35-36) shows on pdf but not on 1040 summary view
- Specific itemized deductions (1040 line 40)
- ACA scenarios (1040 lines 46, 61, 69), take some scenarios from ACA section of workbook.
- Residential energy credits
- Estimated payments and payments with prior year return (fed and state)

• <u>1099-MISC box 7</u>, add a 1099-MISC from Jack Lemon Auto (45-6XXXXXX, 664 S Main, YC, YS, YZ), with \$2750 in box 7.

		CORRECTED (	(if checked)		_		
PAYER'S name, address, city, state, ZIP o lack Lemon Auto	ode		1 Rents	2016		Miscellaneous	
409 SPEED BLVD		2 Royalties	Form 1099-MISC		Income		
YC, YS YZ			3 Other Income	4 Federal income tax withheld		Copy B For Recipient	
PAYER'S Federal identification number 45-6XXXXXX		π's identification number 1-00-00XX	5 Fishing boat proceeds	6 Medical and health care	e payments	Torrecipient	
RECIPIENT'S name, address, city, state, ZIP code			7 Nonemployee Compensation	8 Substitute payments in dividends or interest	lieu of	This is important tax information and is	
PRACTICE			\$2,750.00			being furnished to the Internal Revenue	
SAME AS INTAKE SHEET YC, YS, YZ			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale >	10 Crop Insurance proce	eds Service. If you a required to file return, a negliger penalty or oth		
10, 13, 12		11	12		sanction may be imposed on you if this income is		
Account number (see instructions)		FATCA filing requirment	13 Excess golden parachute payments	14 Gross proceeds paid t attorney	o an	taxable and the IRS determines that it has not been reported.	
15a Section 409A deferrals 1	5b Section	409A income	16 State tax withheld	17 State/Payer's state no	). 	18 State income	
Form 1099-MISC			I	1		1	

• <u>1099-MISC box 5</u>, add a 1099-MISC from Fisherman's Dream (55-6XXXXXX, 845 Bay Ave, YC, YS, YZ), with \$2250 in box 5. Should recognize as Out of Scope.

	Γ		TED (	(if checked)							
PAYER'S name, address, city, state, ZIP FISHERMAN'S DREAM	code			1 Rents	2016		Miscellaneous				
	-			2 Royalties		2 Royalties	Form 1099-MISC		Income		
845 BAY AVE YC, YS YZ						30		3 Other Income	4 Federal income tax withheld 6 Medical and health care payments		Copy B For Recipient
PAYER'S Federal identification number 55-6XXXXXX		NT'S identification r ) <b>1-00-00XX</b>	number	5 Fishing boat proceeds \$2,250.00							
RECIPIENT'S name, address, city, state, ZIP code PRACTICE SAME AS INTAKE SHEET VC_VS_VZ			7 Nonemployee Compensation	8 Substitute payments in dividends or interest	lieu of	This is important ta: information and i being furnished to the Internal Revenue					
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale >	10 Crop Insurance proce	eds	Service. If you are required to file a return, a negligence penalty or othe					
YC, YS, YZ		11	12		sanction may be imposed on you if this income is taxable and the IRS						
Account number (see instructions)	ount number (see instructions)			13 Excess golden parachute payments	chute 14 Gross proceeds paid to an attorney		determines that it has not been reported.				
15a Section 409A deferrals	.5b Section	409A income		16 State tax withheld	17 State/Payer's state n	0.	18 State income				
Form 1099-MISC				1	1		1				

• <u>1099-MISC box 3</u>, add a 1099-MISC from Prize Awards, Inc (65-6XXXXXX, 777 Winning Way, YC, YS, YZ), with \$5000 in box 3.

		CORRE	CTED (	(if checked)				
PAYER'S name, address, city, state, ZIP PRIZE AWARDS, INC	code			1 Rents	2016		Miscellaneous	
777 WINNING WAY YC, YS YZ		2 Royalties	Form 1099-MISC		Income			
		3 Other Income \$5,000.00	4 Federal income tax withheld		Copy B For Recipient			
PAYER'S Federal identification number 65-6XXXXXX		'S identification	n number	5 Fishing boat proceeds	6 Medical and health care	e payments		
RECIPIENT'S name, address, city, state, ZIP code PRACTICE			7 Nonemployee Compensation	8 Substitute payments in dividends or interest				
SAME AS INTAKE SHEET YC, YS, YZ			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale >	10 Crop Insurance proce	return pe			
10, 13, 12			11	12		- sanction may be imposed on you if this income is taxable and the IRS		
		ATCA filing		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		determines that it has not been reported.	
15a Section 409A deferrals 1	5b Section 40	)9A income		16 State tax withheld	17 State/Payer's state no	).	18 State income	
Form 1099-MISC				1	1		1	

• <u>1099-MISC box 2</u>, add a 1099-MISC from Ace Publishing (75-6XXXXXX, 667 AUTHOR'S AVE, YC, YS, YZ), with \$600 in box 2.

	CORRECTED	(if checked)				
PAYER'S name, address, city, state, ZIP o ACE PUBLISHING	code	1 Rents	2016	Miscellaneous		
667 AUTHOR AVE		2 Royalties \$600.00	Form 1099-MISC		Income	
YC, YS YZ		3 Other Income	4 Federal income tax withheld		Copy B For Recipient	
PAYER'S Federal identification number 75-6XXXXXX	r RECIPIENT'S identification number 001-00-00XX	5 Fishing boat proceeds	6 Medical and health care	payments		
RECIPIENT'S name, address, city, st	ate, ZIP code	7 Nonemployee Compensation	8 Substitute payments in dividends or interest			
SAME AS INTAKE SHEET YC, YS, YZ		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale >	10 Crop Insurance procee	Service. If you are required to file a return, a negligence penalty or other		
10, 13, 12		11	12		sanction may be imposed on you if this income is taxable and the IRS	
Account number (see instructions)	FATCA filing requirment	13 Excess golden parachute payments	14 Gross proceeds paid to attorney	o an	determines that it has not been reported.	
15a Section 409A deferrals 1	5b Section 409A income	16 State tax withheld	17 State/Payer's state no	). 1	8 State income	
Form 1099-MISC		1	1			

• <u>1099-MISC box 1</u>, add a 1099-MISC from BEST SIGNS (85-6XXXXXX, 668 S MAIN YC, YS, YZ), with \$2750 in box 1.

		CORRE	CTED (	(if checked)				
PAYER'S name, address, city, state, ZIP code BEST SIGNS			1 Rents \$1,275.00 2 Royalties	2016		Miscellaneous Income		
668 SOUTH MAIN			3 Other Income	Form 1099-MISC	Id	1		
YC, YS YZ			S Other Income	4 Pederal Income tax with	Copy B For Recipient			
PAYER'S Federal identification number 85-6XXXXXX		IT'S identification 1-00-00XX		5 Fishing boat proceeds	6 Medical and health care	e payments		
RECIPIENT'S name, address, city, state, ZIP code			7 Nonemployee Compensation	8 Substitute payments in lieu of dividends or interest		This is important tax information and is		
PRACTICE						being furnished to the Internal Revenue		
SAME AS INTAKE SHEET			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale >	10 Crop Insurance proce	) Crop Insurance proceeds			
YC, YS, YZ				12	penalty or other sanction may be imposed on you if this income is taxable and the IRS			
			11	12				
Account number (see instructions)		FATCA filing requirment		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		determines that it has not been reported.	
15a Section 409A deferrals 1	5b Section	409A income		16 State tax withheld	17 State/Payer's state no.		18 State income	
Form 1099-MISC								

• <u>Sch K-1, add one or more of the following K-1's.</u>

		Final K-1	Amende	ed K-1	OMB No. 1545-0092		
Schedule K-1 (Form 1041) 2016	Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items						
Department of the Treasury Internal Revenue Service For calendar year 2016, or tax year beginning , 2016,	1	Interest income		11	Final year deductions		
and ending, 20	2a	Ordinary dividends	95.66				
Beneficiary's Share of Income, Deductions, Credits, etc.	2Ь	Qualified dividends	95.66				
Part I Information About the Estate or Trust	3	Net short-term capital	-				
A Estate's or trust's employer identification number	4a	Net long-term capital	gain				
90-5XXXXX	4b	28% rate gain		12	Alternative minimum tax adjustment		
B Estate's or trust's name JOHN O PRACTICE TRUST	4o	Unrecaptured section	1250 gain				
Some grane inest	5	Other portfolio and					
C Fiduciary's name, address, city, state, and ZIP code		nonbusiness income					
MICHAEL PRACTICE, TRUSTEE	6	Ordinary business inc	ome				
4578 OVERLOOK RD YC. YS YZ	7	Net rental real estate i	ncome	13	Credits and credit recapture		
10, 15 12	8	Other rental income			-		
	9	Directly apportioned de	ductions				
D Check if Form 1041-T was filed and enter the date it was filed							
_ — —				14 A	Other information 175.42		
E Check if this is the final Form 1041 for the estate or trust	10	Estate tax deduction		в	9.10		
Part II Information About the Beneficiary F Beneficiary's identifying number			_	Ĩ			
10-0XXXXXX							
G Beneficiary's name, address, city, state, and ZIP code							

			Final K-1 Amen	nded	K-1		
Schedule K - 1 (Form 1065)	2016	Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Income					
Department of the Treasury Internal Revenue Service	For Calendar year 2016, or tax year beginning, 2016 ending 20	1	Ordinary business income (loss)	15	Credits		
Partner's Share of Income Credits, etc. > Se	e, <b>Deductions</b> , e back of form and separate instructions.		Net rental real estate income (loss)				
Part I Information Abou		3	Other net rental income (loss)	16	Foreign A	transactions VARIOUS	
A Partnership's employer ider 48-9XXXXX		4	Guaranteed payments		В	\$321.17	
B Partnership's name, addres INVESTOR MAGIC	s, city, state, and ZIP code		Interest income \$227.81		D	\$298.56	
555 HIGH ST YC, YS YZ			Ordinary dividends \$321.17		L	\$32.12	
C IRS Center where partners	ship filed return		Qualified dividends \$257.84				
Part II Information Abo	ut the Partner	॑	Royalties \$250.00 Net short-term capital gain (loss)				
E Partner's idenfifying number 100-XX-XX			(\$552.33) Net long-term capital gain (loss)	17	Alternativ	ve minimum tax (AMT) ite	
F Partner's name, address, ci	ty, state, and ZIP code		\$769.54		Alternativ		
			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.							

Schedule K-1	Pa	share	holder's Share	of C	urrant Voor Incomo
(Form 1120S) 2016					current Year Income,
(Form 1120S)		Dedu	ctions, Credits	, and	Other Items
Internal Revenue Service For calendar year 2016, or tax	1	Ordinary busine	ss income (loss)	13	Credits
year beginning, 2016 ending, 20	_	Net contai cont a	stata income (lass)	-	
ending, 20	2	Net rental real e	state income (loss)		
Shareholder's Share of Income, Deductions,	3	Other net rental	income (loss)		
Credits, etc. > See back of form and separate instructions.	ľ				
	4	Interest income			
Part I Information About the Corporation		122.87			
A Corporation's employer identification number	5a	Ordinary divider	nds		
90-6XXXXXX		357.46			
B Corporation's name, address, city, state, and ZIP code	5b	Qualified divider	nds	14	Foreign transactions
BIG MONEY CORP		357.46		Α	BELGIUM
	6	Royalties		n	
2222 BULL AVE	L_			В	357.46
YC, YS YZ	7	Net short-term (	capital gain (loss)	D	257.46
	8a	Net long-term c	anital gain (lose)	D	357.46
C IRS Center where corporation filed return	oa	Not long-term o	apital gain (1055)	L	17.87
	8b	Collectibles (28	%) gain (loss)	L	17.07
Part II Information About the Shareholder			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
D Shareholder's identifying number	8c	Unrecaptured se	ection 1250 gain	1	
001-00-00XX					
E Shareholder's name, address, city, state, and ZIP code	9	Net section 123	1 gain (loss)	1	
ANY PRACTICE					
A A A A A A A A A A A A A A A A A A A	10	Other income (lo	oss)	15	Alternative minimum tax (AMT) items
SAME AS INTAKE SHEET					
YC, YS YZ					
	_				
F Shareholder's percentage of stock					
ownership for tax year					
	-				
	11	Section 179 dec	duction	16	Items affecting shareholder basis
				Α	
	12	Other deduction	าร		
2 2					
For IRS Use Only					
D.					
х х					
= 5				17	Other information
ш					
	<b>—</b>				
		* See attac	hed statement f	for ad	Iditional information.
For Paperwork Reduction Act Notice, see Instructions for Form 1120S. IRS.	jov/form	1120s	Cat. No. 11520D		Schedule K-1 (Form 1120S) 2016

Add things from workbook quizzes, QuickGuide, last year's training plan, NC Checklist, etc.