

FAM-61 General Information for All FAM Problems

General Interview Notes (unless specific problem states otherwise):

1. They did not itemize last year
2. Every person on the return had health insurance that met Minimum Essential Coverage rules for the entire year
3. TP/SP answer for Gubernatorial election campaign fund is the same as for the Presidential election campaign fund
4. They had no out-of-state purchases on which they did not pay Use tax
5. They want to handle any state refund / amount due like their federal refund / amount due
6. They had no interest in, signature authority over, or transactions involving foreign financial accounts; Any refunds or debits do not involve a foreign bank account
7. EIC Questions:
 - a. TP/SP was not a nonresident alien for any part of the year.
 - b. TP/SP cannot be a qualifying child of another person for EIC purposes.
 - c. No other person can claim any dependent for EIC.
 - d. The SSN for all dependents allows them to work and is valid for EIC purposes.
 - e. The TP/SP have never had their EIC reduced or disallowed.
8. Neither the taxpayer or spouse are veterans.

Intake Sheet, Part II, Line 2, To be completed by a Certified Preparer (unless specific problem states otherwise):

1. Can this person be claimed by someone else as a dependent on their return? – No
2. Did this person provide more than 50% of their own support? – No
3. Did this person have less than \$4,000 of income? – Yes
4. Did the taxpayer(s) pay more than half of the cost of maintaining a home for this person? – Yes

Links:

1. TaxSlayer Practice Lab TY2015: <https://vita.taxslayerpro.com/IRSTraining/>