



# 4491W

## VITA/TCE Problems and Exercises **2011 RETURNS**

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



Take your VITA/TCE training online at [www.irs.gov](http://www.irs.gov) (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.

### How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement mid-December. To access this publication, in the upper right hand corner of [www.irs.gov](http://www.irs.gov), type in "Pub 4491X" in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type "volunteer alerts", in the search field to access all tax alerts.



## Volunteer Standards of Conduct VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers must complete the Volunteer Standards of Conduct Training and sign Form 13615, Volunteer Standards of Conduct Agreement prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs the form.

As a volunteer participant in the VITA/TCE Programs, I will:

- 1) Follow the Quality Site Requirements (QSR).
- 2) Not accept payment or solicit donations for federal or state tax return preparation.
- 3) Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
- 4) Not knowingly prepare false returns.
- 5) Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
- 6) Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Removal from the VITA/TCE Programs and inclusion on volunteer registry;
- Deactivation of your Partner's VITA/TCE EFIN (electronic ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information;
- Termination of the sponsoring organizations partnership with IRS;
- Termination of sponsoring organization grant funds; and
- Subjection to criminal investigations.

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### Confidentiality Statement:

**All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.**

### Quality Return Process

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

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

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

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

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

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

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### Comprehensive Problems and Practice Exercises

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

The supplemental exercises, which follow the basic and advanced sections, can be used as additional exercises. The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. The supplemental exercises build on information presented in previous practice exercises. This workbook can be used in a classroom setting or for self-study. It can be used to integrate the teaching of tax law and software tax preparation.

The *Publication 4491-W* is designed to be used with *Publication 4491* and **Link & Learn Taxes** lessons to provide practice problems.

**Link & Learn Taxes**, *linking volunteers to quality e-learning solutions*, is the web-based learning program providing online training in tax return preparation that is available on **irs.gov**. You can select the time and place for training; available 24 hours a day, and Link & Learn can be used in classroom training.

The **Practice Lab**, which is electronic tax software integrated with **Link & Learn Taxes**, will connect you to **2011 tax preparation software** (TaxWise® online). This will enable you to prepare returns using the practice scenarios in this publication.

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

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Section A (pages 1, 2 and 3) of **Form 13614-C, Interview/Intake and Quality Review Sheet** is completed by the taxpayer who visits the site. Section B, page 4, is left blank and you should complete it using the **interview notes** before entering any necessary information.

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

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

All returns prepared at a VITA/TCE site must go through the quality review process. **Section C of Form 13614-C** should be used to ensure that all critical elements are addressed. It is expected that each volunteer will ensure that a quality review is performed on each return prepared during the training process.

## Notes for the Instructor

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This workbook can be used in a classroom where the integrated method of instruction is used. After each section is taught, volunteers input the related parts of the comprehensive problem into the software program to give them immediate reinforcement of the tax law application and practice in using the tax return preparation software.

In a classroom where tax law and software applications are treated as two separate classes, the comprehensive problem can be used as the demonstration problem.

For each of the comprehensive problems and practice exercises, the issues, and the Form 1040 line number on which they are reported, are illustrated in Table 1 (shown later).

## Notes for the Student

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If you are participating in a volunteer training class, the facilitator will instruct you in the best use of this workbook.

For the volunteer who is using Link & Learn Taxes or utilizing self-study, the comprehensive problem and practice exercises will help ensure that the concepts have been learned correctly.

## Notes on the Comprehensive Problems, Practice Exercises, and Supplemental Exercises

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### Answers

The 2011 answer table will be available on [irs.gov](http://irs.gov), key words “community network,” in late November 2011. There are no prior year answers available in the workbook.

A blank space has been provided to record the 2011 refund (balance due) answers as you work through the comprehensive exercises.

### Completing the Return

- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries and distributions from, grantors of, or transferors to a foreign trust.
- When completing Form 2106 EZ, Schedule C-EZ or Schedule C, unless otherwise noted, assume that the following apply: the business vehicle was placed in service on January 1 of the tax year; the figure for “Other” mileage is 10,000 miles; written records are available; and there is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To make the training experience as realistic as possible, complete Section C of Form 13614-C, for each practice return after all the return is completed. In real-life situations, a quality review of each return must be performed to ensure that all the critical data is addressed. Section C of Form 13614-C is included with each practice return.

## Using Software in Training

- These problems were written for use with 2011 software and tables.
- While using software, be sure that the same defaults are established for all computers used in the training class.
- When entering return data in TaxWise, use the user name “Training” when completing the problems/ exercises to ensure that they are not included in the return database for the software program. The user name requires that social security numbers (SSN) and employer identification numbers (EIN) begin with three unique digits, followed by the electronic filing identification number (EFIN), if in practice lab, use the assigned user id numbers. The X’s in the number 011-XX-XXXX represent the EFIN or user ID number.
- When a phone number is requested on the main information screen, use the area code and prefix provided on the intake sheet followed by any four digits.
- Replace “YS” with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does not require a tax return, on the main information screen check the box to indicate a return is not being prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For problems requesting that a Practitioner PIN personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to complete the PIN section.
- To be a complete return for training purposes, the return must be eligible for electronic filing. After inputting all the data and removing all the red marks in the tree, you are ready to do the diagnostic check. If there are any errors to prevent electronic filing, correct them and repeat the diagnostic check.

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

Form 1040	Student Guide	Exercise	Hudson	Berenger	Cunningham	Clark	Scott
2011			1	2	3	4	A
Line	Chap. Subject						
1-5	Filing status		S	HH	MFS	MFJ	MFJ
6	Dependents-children			x	x	x	x
6	Dependents-other			x			x
7	W-2		x	x	x	x	x
8a	Taxable interest		x		x	x	x
9	Dividends					x	
12	Small business (C-EZ)						
13	Capital gain						
15a	IRA Distribution code G						
15a	IRA Distribution code 1						
19	Unemployment compensation						x
20	Social Security benefits			x			
21	Other income (W2G)						x
30	Penalty on early withdrawal						x
31a	Alimony paid						
32	IRA deduction						
33	Student loan interest deduction						
47	Foreign tax credit						
48	Child & dependent care credit						x
49	Education credit						
50	Retirement savings credit						x
51	Child tax credit			x		x	x
64a	EIC			x			x
65	Additional child tax credit			x			x
74	Direct deposit/debit/savings bond						x

**Table 2 - Comprehensive Training Problems and Exercises - Intermediate**

Form 1040	Student Guide	Exercise	Washington	Carlton	Moore	Webster	Webster	Graham
2011			1	2	3	4	4	B
Line	Chap. Subject							
1-5	Filing status		HH	HH	QW	HH	S	MFJ
6	Dependents-children		x	x	x	x		x
6	Dependents-other			x				x
7	W-2		x	x	x	x		x
8a	Taxable interest		x	x	x			x
8b	Non-taxable interest				x			
9	Dividends			x				x
12	Small business (C-EZ)						x	x
13	Capital gain							
15	IRA distribution							
16	Pension			x	x			x
19	Unemployment compensation				x	x		x
20	Social Security benefits							x
21	Other income				x			x
30	Penalty on early withdrawal		x					x
31a	Alimony paid							x
32	IRA deduction							x
33	Student loan interest deduction				x			x
34	Jury duty paid to employer							x
40	Itemized deductions					x		x
47	Foreign tax credit			x				
48	Child & dependent care credit		x			x		x
49	Education credit		x	x	x			x
50	Retirement savings credit		x					x
51	Child tax credit		x					x
52	Residential energy credit					x		x
64a	EIC		x	x	x	x		x
65	Additional child tax credit		x	x	x			x
66	Refundable education credit			x	x			x
67	First time home buyers credit			x				
74	Direct deposit/debit/savings bond		x			x	x	x

**Table 3 - Comprehensive Training Problems and Exercises - Advanced**

Form 1040	Student Guide	Exercise	Baylor	Austin	Fleming	Sterling	Kent
2011			1	2	3	4	C
Line	Chap.	Subject					
1-5		Filing status	MFJ	MFS	HH	MFJ	MFJ
39a		Taxpayer or Spouse blind				x	
		Death of Spouse	x				
6		Dependents-children	x		x		x
6		Dependents-other				x	x
		Non-dependent-children			x		
7		W-2		x	x		x
8a		Taxable interest			x	x	x
		Owner financed interest					x
8b		Non-taxable interest			x		x
9		Dividends	x	x		x	x
10		Taxable refund					x
11		Alimony received			x		
12		Small business (Sch C-EZ or C)			x		x
13		Capital gain	x	x		x	x
15		IRA distribution		x	x		x
16		Pension	x	x	x	x	x
17		Rents/royalties (Sch E)					x
19		Unemployment compensation			x		x
20		Social Security/RRB benefits	x	x		x	x
21		Other income	x				x
30		Penalty on early withdrawal					x
31a		Alimony paid					x
32		IRA deduction					x
33		Student loan interest deduction					x
34		Jury duty paid to employer					
40		Itemized deductions	x	x			x
47		Foreign tax credit					x
48		Child & dependent care credit			x		x
49		Education credit					x
50		Retirement savings credit					
51		Child tax credit	x		x		x
52		Residential energy credit					x
62		Estimated payments					x
64a		EIC			x		
65		Additional child tax credit					
66		Refundable education credit					x
67		New home buyers credit		x			
74		Direct deposit/debit/savings bond		x			x

**Table 4 - Comprehensive Training Problems and Exercises - Military & International**

Form 1040	Student Guide	Exercise	Parkland	Stetson	Woods	Brooks	Vincennes	Lincoln	Surry
			1	2	3	D	1	2	E
Line	Chap.	Subject							
2011		Exercise	1	2	3	D	1	2	E
1-5		Filing status	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ
39a		Taxpayer or Spouse blind							
		Death of Spouse							
6		Dependents-children	X	X	X	X			X
6		Dependents-other							
		Non-dependent-children							
7		W-2	X	X	X	X	X	X	X
8a		Taxable interest	X					X	
		Owner financed interest							
8b		Non-taxable interest							
9		Dividends							
10		Taxable refund							
11		Alimony received							
12		Small business (Sch C-EZ or C)	X						
13		Capital gain							
15		IRA distribution							
16		Pension							
17		Rents/royalties (Sch E)				X			
19		Unemployment compensation							
20		Social Security/RRB benefits							
21		Other income (Foreign Earned Income Exclusion)					X		X
24		Reservist buisness expenses				X			
26		Moving Expenses				X			
27		deductible portion of SE Tax	X						
30		Penalty on early withdrawal							
31a		Alimony paid							
32		IRA deduction							
33		Student loan interest deduction							
34		Jury duty paid to employer							
40		Itemized deductions				X			
47		Foreign tax credit						X	
48		Child & dependent care credit		X					X
49		Education credit				X		X	
50		Retirement savings credit		X					X
51		Child tax credit			X				X
52		Residential energy credit							
56		Self-Employment Tax	X						
62		Estimated payments							
64a		EIC	X	X		X			
65		Additional child tax credit	X	X	X	X			X
66		Refundable education credit							
67		New home buyers credit							
74		Direct deposit/debit/savings bond							

# Basic Practice Exercises 1–3

## Exercise 1 – Hudson Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name ROSE	M. I.	Last Name HUDSON	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2715 BISHOP CIRCLE	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 618-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 04/16/1988	6. Your Job Title MANAGER	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
  - Single
  - Married: Did you live with your spouse during any part of the last six months of 2011?     Yes  No
  - Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
  - Widowed: Year of spouse's death: \_\_\_\_\_
2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 1 – Hudson Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 1 – Hudson Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- N/A
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer’s identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**

**Additional Tax Preparer Notes:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Peoples Federal Bank P.O. Box 54321 Phoenix, AZ 85026		Payer's RTN (optional)	OMB No. 1545-0112	
		<b>1</b> Interest income \$ 21.22	<b>2011</b> Interest Income Form <b>1099-INT</b>	
		<b>2</b> Early withdrawal penalty \$		
PAYER'S federal identification number 10-1XXXXXXX	RECIPIENT'S identification number 021-XX-XXXX	<b>3</b> Interest on U.S. Savings Bonds and Treas. obligations \$ 15.00		<b>Copy B For Recipient</b> 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 Rose Hudson		<b>4</b> Federal income tax withheld \$	<b>5</b> Investment expenses \$	
Street address (including apt. no.) 7 Eagle Lane		<b>6</b> Foreign tax paid \$	<b>7</b> Foreign country or U.S. possession	
City, state, and ZIP code Your City, State and ZIP Code		<b>8</b> Tax-exempt interest \$	<b>9</b> Specified private activity bond interest \$	
Account number (see instructions)		<b>10</b> Tax-exempt bond CUSIP no. (see instructions)		
Form <b>1099-INT</b>		(keep for your records)	Department of the Treasury - Internal Revenue Service	

**Exercise 2 – Beringer Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name MARY	M. I.	Last Name BERINGER	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1040 WILSON LANE	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 704-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 12/26/1953	6. Your Job Title SALES MANAGER	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 11/07/2011

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
COREY JOHNSON	10/30/96	SON	12	Y	S	Y	Y
ASIA JOHNSON	2/10/95	DAUGHTER	12	Y	S	Y	Y
ANGIE JESSE	6/20/34	MOTHER	12	Y	S	N	Y
BEVERLY CASH	07/16/58	FRIEND	8	Y	S	N	Y

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 2 – Beringer Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

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**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. **Sections A & B** of this form are complete.
- 2. **Taxpayer’s identity, address and phone numbers** were verified.
- 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
- 4. **Filing Status** is correctly determined.
- 5. **Personal and Dependency Exemptions** are entered correctly on the return.
- 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. **Standard, Additional or Itemized Deductions** are correct.
- 9. All **credits** are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



## Interview Notes – Beringer

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- Mary has two children, Asia and Corey Johnson, who live with her full time. She paid all the household expenses and provided all of her children's support. Each child received \$1,785 in Social Security benefits which they deposited in their college fund accounts.
- Mary's mother, Angie Jesse, also lives with her full time and Mary provides over half of her support. Angie's only income is from Social Security and a small amount of bank interest. She spends her SSA benefits on her medical expenses and does not contribute to the household expenses.
- Mary does not want to contribute to the Presidential Election Campaign Fund.
- If there is a refund, she wants it sent to her home. If she has a balance due, she will pay by check.
- Mary's ex-husband, Karl Johnson, is deceased and she receives widow's benefits from Social Security and provides you with a Form SSA-1099 benefit statement. Mary had filed for Social Security benefits when Karl died, but payments had been delayed. In 2011, she received payments for 2009 and 2010 in addition to 2011.
- The AGI for Mary and Larry in 2009 was \$34,750, with no social security or tax exempt interest.
- The AGI for Mary and Larry in 2010 was \$35,363, with no social security or tax exempt interest.
- Mary and Larry Beringer's divorce decree was final on 11/07/2011.
- Mary's friend, Beverly Cash, lost her home and moved in with Mary April 18, 2011. She does not have any income and is currently looking for work. Mary would like to claim Beverly as a dependent.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

		a Employee's social security number 031-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 11-0XXXXXX				1 Wages, tips, other compensation \$35,688.72		2 Federal income tax withheld \$1,025.90				
c Employer's name, address, and ZIP code Mount Peace Associates Inc. 1409 Mecklenburg Circle Charlotte, NC 28215				3 Social security wages \$35,688.72		4 Social security tax withheld \$1,498.93				
				5 Medicare wages and tips \$35,688.72		6 Medicare tax withheld \$517.49				
				7 Social security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits				
e Employee's first name and initial Last name Mary Beringer 1040 Wilson Lane Your City, State and Zip Code				11 Nonqualified plans		12a See instructions for box 12				
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
15 State Employer's state ID number YS 34-5789123		16 State wages, tips, etc. \$35,688.72		17 State income tax \$360.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

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

**2011**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
<b>2011</b>		
<ul style="list-style-type: none"> <li>PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.</li> <li>SEE THE REVERSE FOR MORE INFORMATION.</li> </ul>		
Box 1. Name <b>MARY BERINGER</b>		Box 2. Beneficiary's Social Security Number <b>031-XX-XXXX</b>
Box 3. Benefits Paid in 2011 <b>\$24,750.00</b>	Box 4. Benefits Repaid to SSA in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>\$24,750.00</b>
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: \$24,750		
Medicare Part B premiums deducted from your benefits:		
Total Additions: Benefits for 2009: \$8,250 Benefits for 2010: \$8,250 Benefits for 2011: \$8,250		Box 6. Voluntary Federal Income Tax Withholding
		Box 7. Address <b>MARY BERINGER</b> <b>1040 WILSON LANE</b> <b>Your City, State and ZIP Code</b>
		Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2011 - Subject to Change		
Form SSA-1099-SM (1-2011) <b>DO NOT RETURN THIS FORM TO SSA OR IRS</b>		

**Exercise 3 – Cunningham Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name CHARLOTTE	M. I.	Last Name CUNNINGHAM	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name ROBERT	M. I.	Last Name CUNNINGHAM	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1030 COREY WAY	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 215-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 01/21/1963	6. Your Job Title DENTAL ASSISTANT	Are you: 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 11/11/1958	10. Spouse's Job Title DRIVER	Is Spouse: 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
ANNIE CUNNINGHAM	9/16/90	DAUGHTER	12	Y	S	Y	Y

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

### Exercise 3 – Cunningham Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

- | Yes                                 | No                                  | Unsure                   |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. 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. Refund of state/local income taxes? (Form 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)                               |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. 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"/> | 9. 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"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>MEDICAL STUDY</u><br>(Forms W-2 G, 1099-MISC) |

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

- | Yes                                 | No                                  | Unsure                   |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: 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? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. 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. Charitable contributions?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?  |

**Part V. Life Events – In 2011 Did you (or your spouse):**

- | Yes                      | No                                  | Unsure                   |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)                                       |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. 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. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. 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. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?<br>_____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?     |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

**Exercise 3 – Cunningham Intake and Interview Sheet, page 3 of 4**

**Additional Information and Questions related to the preparation of your return**

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? NONE

Are you or a member of your household considered disabled?  Yes  No

**If you are due a refund or have a balance due:**

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?  Yes  No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?  Yes  No

If you are due a refund, would you like information on how to split your refund between accounts?  Yes  No

If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No

**Additional comments:**

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**Exercise 3 – Cunningham Intake and Interview Sheet, page 4 of 4**

Section B. For Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
<p><b>Remember:</b> You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 &amp; 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".</p> <p><b><u>Must be completed by Certified Volunteer only if persons are listed in Part II Question 2</u></b></p> <p><b><u>Check if persons are listed in Part II Question 2</u></b> <input type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p><input type="checkbox"/> N/A</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><b>Reminders</b> Use Publication 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Your Federal Income Tax</i> in making tax law determinations.</p>	<p><b>Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</b></p> <p>1. <b>Sections A &amp; B</b> of this form are complete.</p> <p>2. <b>Taxpayer's identity, address and phone numbers</b> were verified.</p> <p>3. <b>Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents</b> match the supporting documents.</p> <p>4. <b>Filing Status</b> is correctly determined.</p> <p>5. <b>Personal and Dependency Exemptions</b> are entered correctly on the return.</p> <p>6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.</p> <p>7. Any <b>Adjustments to Income</b> are correctly reported.</p> <p>8. <b>Standard, Additional or Itemized Deductions</b> are correct.</p> <p>9. All <b>credits</b> are correctly reported.</p> <p>10. Withholding shown on Forms W-2, 1099 and <b>Estimated Tax Payments</b> are correctly reported.</p> <p><input type="checkbox"/> <b>All tax law issues above have been addressed and necessary changes have been made.</b></p> <p><input type="checkbox"/> <b>If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.</b></p> <p><input type="checkbox"/> <b>Correct SIDN and EFIN are shown on the return.</b></p>
<p><b>Additional Tax Preparer Notes:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	



## Interview Notes – Cunningham

- Charlotte has not lived with her husband since October 2011, and he will not agree to file jointly with her. Her husband's name is Robert Cunningham (SSN 043-XX-XXXX).
- Charlotte has one daughter, Annie, who is a full time sophomore student at a private university. Annie received a full scholarship and grant to cover all of her college expenses.
- Charlotte provided all of Annie's support during the last year. Robert has agreed to pay Charlotte \$1,200 in child support until Annie graduates college. Charlotte received \$2,400 in child support payments for 2011.
- Robert has already submitted his tax return, and he did not itemize deductions for this filing year.
- Charlotte will take care of any amount due by check and wants any refund sent to her home address.
- She does not want to contribute to the Presidential Election Campaign Fund.
- Charlotte participated in a medical study and received \$1,000.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>PARKS MEDICAL CENTER</b> Testing & Development  1200 Carolina Drive Gastonia, NC 28054		<b>1</b> Rents \$	OMB No. 1545-0115  <b>2011</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		<b>2</b> Royalties \$			
		<b>3</b> Other income \$ 1,000.00	<b>4</b> Federal income tax withheld \$		<b>Copy B For Recipient</b>
PAYER'S federal identification number 12-2XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	<b>5</b> Fishing boat proceeds \$	<b>6</b> Medical and health care payments \$		
RECIPIENT'S name Charlotte Cunningham		<b>7</b> Nonemployee compensation \$	<b>8</b> 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.
Street address (including apt. no.) 1030 Corey Way		<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	<b>10</b> Crop insurance proceeds \$		
City, state, and ZIP code Your City, State and ZIP Code		<b>11</b>	<b>12</b>		
Account number (see instructions)		<b>13</b> Excess golden parachute payments \$	<b>14</b> Gross proceeds paid to an attorney \$		
<b>15a</b> Section 409A deferrals \$	<b>15b</b> Section 409A income \$	<b>16</b> State tax withheld \$	<b>17</b> State/Payer's state no.		<b>18</b> State income \$

Form **1099-MISC**

(keep for your records)

Department of the Treasury - Internal Revenue Service

a Employee's social security number <b>041-XX-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>12-0XXXXXX</b>		1 Wages, tips, other compensation <b>\$42,372.26</b>		2 Federal income tax withheld <b>\$4,275.00</b>	
c Employer's name, address, and ZIP code <b>SMILES R' US 416 Christian Court Philadelphia, PA 19119</b>		3 Social security wages <b>\$43,772.26</b>		4 Social security tax withheld <b>\$1,838.43</b>	
		5 Medicare wages and tips <b>\$43,772.26</b>		6 Medicare tax withheld <b>\$634.70</b>	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. <b>Charlotte Cunningham 1030 Corey Way Your City, State and Zip Code</b>		11 Nonqualified plans		12a See instructions for box 12 <b>D \$1,400.00</b>	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 76-887684</b>	16 State wages, tips, etc. <b>\$42,372.26</b>	17 State income tax <b>\$1,294.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Asia Financial Bank 1200 Tenth Street Hartford, CT 06101</b>		Payer's RTN (optional)	OMB No. 1545-0112		
PAYER'S federal identification number <b>12-1XXXXXX</b>		RECIPIENT'S identification number <b>041-XX-XXXX</b>	<b>2011 Interest Income</b> Form <b>1099-INT</b>		
RECIPIENT'S name <b>Charlotte Cunningham</b>		3 Interest on U.S. Savings Bonds and Treas. obligations <b>\$</b>			
Street address (including apt. no.) <b>2011 Livingstone Avenue</b>		4 Federal income tax withheld <b>\$ 12.36</b>		5 Investment expenses <b>\$</b>	
City, state, and ZIP code <b>Your City, State and ZIP Code</b>		6 Foreign tax paid <b>\$</b>		7 Foreign country or U.S. possession	
Account number (see instructions)		8 Tax-exempt interest <b>\$</b>		9 Specified private activity bond interest <b>\$</b>	
		10 Tax-exempt bond CUSIP no. (see instructions)		<b>Copy B For Recipient</b> 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-INT** (keep for your records) Department of the Treasury - Internal Revenue Service

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

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name WINDSOR	M. I. C	Last Name CLARK	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name TEENA	M. I. S	Last Name STEPHENS	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 11093 BRANDON WAY	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 704-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 12/30/1971	6. Your Job Title SUPERVISOR	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 12/14/1973	10. Spouse's Job Title OFFICE ASSISTANT	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
TORI CLARK	2/10/98	DAUGHTER	12	Y	S	Y	Y
CARENA CLARK	7/24/10	DAUGHTER	12	Y	S	N	Y

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

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

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

- | Yes                                 | No                                  | Unsure                   |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. 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. Refund of state/local income taxes? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)              |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. 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"/> | 9. 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"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                 |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)  |

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

- | Yes                                 | No                                  | Unsure                   |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: 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? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. 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. Charitable contributions?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?  |

### Part V. Life Events – In 2011 Did you (or your spouse):

- | Yes                      | No                                  | Unsure                   |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)                                     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)                                      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. 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. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. 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. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?   |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 4 – Clark Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



### Interview Notes – Clark

- Windsor and Teena were married on June 9, 2010. Windsor has one daughter from his previous marriage.
- Windsor's daughter, Tori, lived with him for the entire year. Tori's mother provided half of her support but will not claim Tori as a dependent on her tax return.
- Teena Clark, whose maiden name is Stephens, tells you she has not notified the Social Security Administration of her name change. (You should suggest that she contact the Social Security Administration to correct her name to match her social security number. This will prevent delays in processing the return and issuing refunds. It also safeguards any future social security benefits.)
- If there is a refund, the Clarks want it sent to their home. If they owe more taxes, they will pay by check.
- Neither wants to contribute to the Presidential Election Campaign Fund.
- The Clarks' correct street address is 110 Brandon Avenue.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

a Employee's social security number <b>051-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>13-0XXXXXX</b>		1 Wages, tips, other compensation <b>\$20,187.37</b>		2 Federal income tax withheld <b>\$3,562.97</b>					
c Employer's name, address, and ZIP code <b>MARC TECKTRONICS P.O. Box 1105 Charleston, SC 29403</b>		3 Social security wages <b>\$21,087.37</b>		4 Social security tax withheld <b>\$885.67</b>					
		5 Medicare wages and tips <b>\$21,087.37</b>		6 Medicare tax withheld <b>\$305.77</b>					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial Last name <b>Windsor C. Clark</b> <b>3707 Minute Way</b> <b>Your City, State and Zip Code</b>		11 Nonqualified plans		12a See instructions for box 12 <b>D</b>   <b>\$900.00</b>					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State Employer's state ID number <b>YS</b>   <b>05-1881172</b>	16 State wages, tips, etc. <b>\$20,187.37</b>	17 State income tax <b>\$423.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name				

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number <b>052-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>13-1XXXXXX</b>		1 Wages, tips, other compensation <b>\$33,959.24</b>		2 Federal income tax withheld <b>\$1,560.25</b>					
c Employer's name, address, and ZIP code <b>G.K. Associates, Inc.</b> <b>618 Moss Lane</b> <b>Statesville, NC 28677</b>		3 Social security wages <b>\$33,959.24</b>		4 Social security tax withheld <b>\$1,426.08</b>					
		5 Medicare wages and tips <b>\$33,959.24</b>		6 Medicare tax withheld <b>\$492.34</b>					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial Last name <b>Teena Clark</b> <b>110 Brandon Avenue</b> <b>Your City, State and Zip Code</b>		11 Nonqualified plans		12a See instructions for box 12					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State Employer's state ID number <b>YS</b>   <b>05-24567812</b>	16 State wages, tips, etc. <b>\$33,959.24</b>	17 State income tax <b>\$779.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name				

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no.  ASP UNITED BANK 11000 Cypress Blvd. Philadelphia, PA 19102		1a Total ordinary dividends \$ 187.00	OMB No. 1545-0110  <b>2011</b> Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>
		1b Qualified dividends \$		
PAYER'S federal identification number 13-2XXXXXX		RECIPIENT'S identification number 052-XX-XXXX		<b>Copy B For Recipient</b>
		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	
PAYER'S federal identification number 13-2XXXXXX		RECIPIENT'S identification number 052-XX-XXXX		<b>Copy B For Recipient</b>
		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
RECIPIENT'S name  Teena Clark  Street address (including apt. no.) 110 Brandon Way  City, state, and ZIP code Your City, State and ZIP Code		3 Nondividend distributions \$	4 Federal income tax withheld \$ 19.00	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.
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
Account number (see instructions)		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	
Form <b>1099-DIV</b> (keep for your records) Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no.  P & A Financial Corporation 124 E. Main Street Cherryville, NC 28021		Payer's RTN (optional)	OMB No. 1545-0112  <b>2011</b> Form <b>1099-INT</b>	<b>Interest Income</b>
		1 Interest income \$ 217.00		
PAYER'S federal identification number 13-3XXXXXX		RECIPIENT'S identification number 051-XX-XXXX		<b>Copy B For Recipient</b>
		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name  Windsor C. Clark  Street address (including apt. no.) 110 Brandon Way  City, state, and ZIP code Your City, State and ZIP Code		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 U.S. possession	
Account number (see instructions)		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
		10 Tax-exempt bond CUSIP no. (see instructions)		
Form <b>1099-INT</b> (keep for your records) Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no.  Employment Security Commission 701 W. Monroe Street Columbia, SC 29201		1 Unemployment compensation \$ 8,250.00	OMB No. 1545-0120  <b>2011</b> Form <b>1099-G</b>	<b>Certain Government Payments</b>
		2 State or local income tax refunds, credits, or offsets \$		
PAYER'S federal identification number 13-4XXXXXX		RECIPIENT'S identification number 051-XX-XXXX		<b>Copy B For Recipient</b>
		3 Box 2 amount is for tax year \$	4 Federal income tax withheld \$	
RECIPIENT'S name  Windsor Clark  Street address (including apt. no.) 110 Brandon Way  City, state, and ZIP code Your City, State and ZIP Code		5 ATAA/RTAA payments \$	6 Taxable grants \$	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.
		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 \$	
		10a State	10b State identification no.	
Form <b>1099-G</b> (keep for your records) Department of the Treasury - Internal Revenue Service				

## Basic Supplemental Exercise 1

1. Continue Exercise 1 (Hudson) received this Form W-2 after filing her 2011 tax return. Therefore, a Form 1040X must be prepared. Refer to *Publication 4012* for instructions on completing a Form 1040X when using electronic tax preparation software.

a Employee's social security number 021-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 10-2XXXXXX		1 Wages, tips, other compensation \$245.25		2 Federal income tax withheld \$10.50			
c Employer's name, address, and ZIP code SISTERS' CAFE 1409 N. Allen Street, Apt. 200 Charlotte, NC 28216		3 Social security wages \$245.25		4 Social security tax withheld \$10.29			
		5 Medicare wages and tips \$245.25		6 Medicare tax withheld \$3.56			
		7 Social security tips		8 Allocated tips \$60.00			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Rose Hudson 709 E. 24th Street Your City, State and Zip Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
f Employee's address and ZIP code				12d			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
YS	76-245433	\$245.25	\$15.80				

**Form W-2 Wage and Tax Statement** 2011

Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
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# Basic Comprehensive Problem

## Problem A – Scott Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name QUINCY	M. I. C	Last Name SCOTT	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name ALMA	M. I. V	Last Name SCOTT	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 609 PINE WAY	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 302-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 08/15/1955	6. Your Job Title MACHINE OPERATOR	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 01/11/1956	10. Spouse's Job Title SCHOOL COUNSELOR	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
CHRISTIAN M. PETERSON	4/16/04	GRANDCHILD	12	Y	S	Y	Y
BEVERLY SCOTT	3/28/88	DAUGHTER	12	Y	S	Y	Y
MARC VASQUEZ	11/6/59	BROTHER	10	Y	S	N	Y

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Problem A – Scott Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: GAMBLING  
(Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?  
\_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse



**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

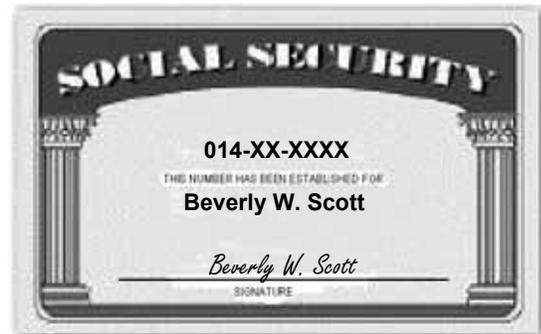
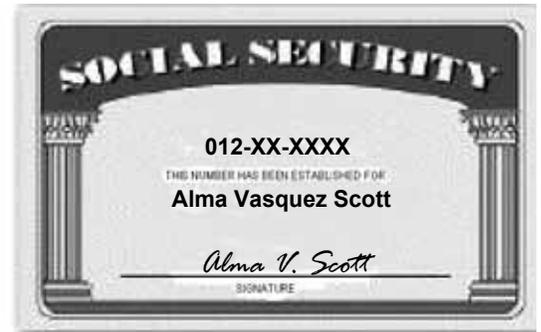
1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**

## Interview Notes – Scott

- Beverly is a junior at a local college. She attends college full time and received a full scholarship. Beverly and her son, Christian M. Peterson, lived with her parents full time. Quincy and Alma indicated that they paid for day care for Christian while they both worked.
- Quincy wants to contribute to the Presidential Election Campaign Fund but Alma does not.
- Marc, Alma's brother, who is permanently and totally disabled, moved in with them in March 2011 after their parents died in February 2011. Marc does not provide more than half of his support.
- If they receive a refund, they want to purchase \$3,500 in savings bonds and deposit the remainder into their checking account. If they owe money, they want the IRS to take it directly from their checking account.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.



**Line 7—Wages**

<b>a</b> Employee's social security number 011-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 14-0XXXXXX		<b>1</b> Wages, tips, other compensation \$10,276.32		<b>2</b> Federal income tax withheld \$1,283.00			
<b>c</b> Employer's name, address, and ZIP code LP Waste Management 1 Lincoln Plaza, Suite 3B Wilmington, DE 19850		<b>3</b> Social security wages \$10,907.07		<b>4</b> Social security tax withheld \$458.10			
		<b>5</b> Medicare wages and tips \$10,907.07		<b>6</b> Medicare tax withheld \$158.15			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff. Quincy C. Scott 609 Pine Way Your City, State and Zip Code		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 D   \$630.75			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>			
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number YS   72-300987	<b>16</b> State wages, tips, etc. \$10,276.32	<b>17</b> State income tax \$1,416.00	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

<b>a</b> Employee's social security number 012-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 14-1XXXXXX		<b>1</b> Wages, tips, other compensation \$19,976.25		<b>2</b> Federal income tax withheld \$2,928.25			
<b>c</b> Employer's name, address, and ZIP code Davis Young School District 4816 Ridge Avenue Philadelphia, PA 19141		<b>3</b> Social security wages \$19,976.25		<b>4</b> Social security tax withheld \$839.00			
		<b>5</b> Medicare wages and tips \$19,976.25		<b>6</b> Medicare tax withheld \$289.66			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff. Alma Scott 609 Summers Lane Your City, State and Zip Code		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>		<b>12b</b>			
		<b>14</b> Other Sick pay \$7,890		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number YS   89-8795234	<b>16</b> State wages, tips, etc. \$19,857.00	<b>17</b> State income tax \$834.00	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

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**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

**Line 8a—Interest**

<input type="checkbox"/> CORRECTED (if checked)			<b>Interest Income</b>	
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>P &amp; A Financial 124 E. Main Street Cherryville, NC 28021</b>		Payer's RTN (optional)	<b>2011</b> Form <b>1099-INT</b>	
		<b>1</b> Interest income \$ <b>465.89</b>		
PAYER'S federal identification number <b>13-3XXXXXX</b>		RECIPIENT'S identification number <b>011-XX-XXXX</b>	<b>Copy B For Recipient</b> <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>	
		<b>3</b> Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name <b>Quincy C. Scott</b>		<b>4</b> Federal income tax withheld \$		<b>5</b> Investment expenses \$
		Street address (including apt. no.) <b>607 Oak Street</b>		<b>6</b> Foreign tax paid \$
City, state, and ZIP code <b>Your City, State and ZIP Code</b>		<b>7</b> Foreign country or U.S. possession \$		<b>8</b> Tax-exempt interest \$
		Account number (see instructions)		<b>9</b> Specified private activity bond interest \$
		<b>10</b> Tax-exempt bond CUSIP no. (see instructions)		
Form <b>1099-INT</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service

**Line 19—Unemployment Compensation**

<input type="checkbox"/> CORRECTED (if checked)			<b>Certain Government Payments</b>	
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Employment Security Commission P.O. Box 401 Atlanta, GA 30308</b>		<b>1</b> Unemployment compensation \$ <b>12,000.00</b>	<b>2011</b> Form <b>1099-G</b>	
		<b>2</b> State or local income tax refunds, credits, or offsets \$		
PAYER'S federal identification number <b>14-3XXXXXX</b>		RECIPIENT'S identification number <b>011-XX-XXXX</b>	<b>Copy B For Recipient</b> <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>	
RECIPIENT'S name <b>Quincy C. Scott</b>		<b>3</b> Box 2 amount is for tax year		
Street address (including apt. no.) <b>609 Pine Way</b>		<b>5</b> ATAA/RTAA payments \$		<b>6</b> Taxable grants \$
		City, state, and ZIP code <b>Your City, State and ZIP Code</b>		<b>7</b> Agriculture payments \$
Account number (see instructions)		<b>8</b> If checked, box 2 is trade or business income <input type="checkbox"/>		<b>9</b> Market gain \$
		<b>10a</b> State	<b>10b</b> State identification no.	<b>11</b> State income tax withheld \$
Form <b>1099-G</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

## Line 21—Other Income

CORRECTED (if checked)		OMB No. 1545-0238	
PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>SeaBolt Casino</b> <b>21 Ace Lane</b> <b>Lincolnton, NC 28092</b>  <b>14-4XXXXXX 336-555-XXXX</b>	<b>1</b> Gross winnings <b>\$5,000.00</b>	<b>2</b> Federal income tax withheld <b>\$600.00</b>	<b>2011</b> <b>Form W-2G</b> <b>Certain Gambling Winnings</b>
	<b>3</b> Type of wager <b>Slots</b>	<b>4</b> Date won <b>10/30/2011</b>	
	<b>5</b> Transaction	<b>6</b> Race	
	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier	
WINNER'S name, address (including apt. no.), and ZIP code  <b>Quincy C. Scott</b> <b>609 Pine Way</b>  <b>Your City, State and ZIP Code</b>	<b>9</b> Winner's taxpayer identification no. <b>011-XX-XXXX</b>	<b>10</b> Window	This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.</b>
	<b>11</b> First I.D.	<b>12</b> Second I.D.	
	<b>13</b> State/Payer's state identification no. <b>14-4XXXXXXX</b>	<b>14</b> State income tax withheld <b>\$65.00</b>	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. <b>Signature</b> ▶ <i>Quincy C. Scott</i>		<b>Date</b> ▶ <i>10/30/2011</i>	
Form <b>W-2G</b>		Department of the Treasury - Internal Revenue Service	

Quincy's favorite hobby is playing the slot machines (if at the local casino). In addition to his winnings, Quincy had \$2,500 in losses. Alma purchased \$100 in lottery tickets and won \$14 December 23, 2011.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 48—Credit for Child and Dependent Care Expenses

Quincy and Alma paid Geraldine's Day Care Center \$3,380 to watch Christian after school each day. The center's address is 128 Wilson Lane, Your City, State, and ZIP Code. Its employer identification number (EIN) is 14-5XXXXXX

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 50—Retirement Savings Contribution Credit, Form 8880

Quincy contributed to a retirement plan at work. Quincy and Alma were not full time students and they did not receive a distribution from their retirement plan. Check to see if they qualify for this credit, and if so, complete the questions on Form 8880.

## Line 64a—Earned Income Credit (EIC)

Quincy and Alma may qualify for EIC. If they do qualify for EIC, then answer the questions on the EIC schedule and the EIC worksheet.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 74a—Amount You Want Refunded to You

Quincy and Colby would like to use part of their refund to purchase \$3500 in savings bond and direct deposit the remainder into their checking account. (See the check for their bank routing and account numbers.)

**Refund deposit into checking account:** \$ \_\_\_\_\_

**Refund used to purchase savings bonds: \$3,500 in their grandson's name**

\$ \_\_\_\_\_

**Signature Line**

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

Complete Section C of Form 13614-C Interview and Intake Sheet.

Quincy C. Scott	<b>1234</b>
607 Oak Street	15-000000000
Your City, State and ZIP Code _____	
PAY TO THE ORDER OF _____	<b>\$</b>
_____	DOLLARS
<b>ASIA FINANCIAL BANK</b>	
Anyplace, NY 10000	
For _____	_____
:062005690   :00578965542	1234

# Intermediate Practice Exercises 5–8

## Exercise 5 – Washington Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

### Part I. Your Personal Information

1. Your First Name MAURICE	M. I. A	Last Name WASHINGTON	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address 516 Fremont Rd.	Apt#	City Your City	State YS	Zip Code Your ZIP Code
4. Contact Information Phone: 813-555-XXXX		Cell Phone:	E-mail:	
5. Your Date of Birth 04/20/1970	6. Your Job Title Computer Technician	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				

### Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 5 – Washington Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

- | Yes                                 | No                                  | Unsure                   |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. 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. Refund of state/local income taxes? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)                |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. 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"/> | 9. 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"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____<br>(Forms W-2 G, 1099-MISC) |

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

- | Yes                                 | No                                  | Unsure                   |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: 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? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. 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. Charitable contributions?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?  |

### Part V. Life Events – In 2011 Did you (or your spouse):

- | Yes                      | No                                  | Unsure                   |  |
|--------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Form 5498-SA)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. 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. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?            |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. 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. Receive the First Time Homebuyers Credit in 2008?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____           |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?            |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

**Exercise 5 – Washington Intake and Interview Sheet, page 3 of 4**

**Additional Information and Questions related to the preparation of your return**

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? NONE

Are you or a member of your household considered disabled?  Yes  No

**If you are due a refund or have a balance due:**

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?  Yes  No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?  Yes  No

If you are due a refund, would you like information on how to split your refund between accounts?  Yes  No

If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No

**Additional comments:**

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**Exercise 5 – Washington Intake and Interview Sheet, page 4 of 4**

Section B. For Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
<p><b>Remember:</b> You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 &amp; 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".</p> <p><b><u>Must be completed by Certified Volunteer only if persons are listed in Part II Question 2</u></b></p> <p><b><u>Check if persons are listed in Part II Question 2</u></b> <input type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p><input type="checkbox"/> N/A</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><b>Reminders</b> Use Publication 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Your Federal Income Tax</i> in making tax law determinations.</p>	<p><b>Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</b></p> <p>1. <b>Sections A &amp; B</b> of this form are complete.</p> <p>2. <b>Taxpayer's identity, address and phone numbers</b> were verified.</p> <p>3. <b>Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents</b> match the supporting documents.</p> <p>4. <b>Filing Status</b> is correctly determined.</p> <p>5. <b>Personal and Dependency Exemptions</b> are entered correctly on the return.</p> <p>6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.</p> <p>7. Any <b>Adjustments to Income</b> are correctly reported.</p> <p>8. <b>Standard, Additional or Itemized Deductions</b> are correct.</p> <p>9. All <b>credits</b> are correctly reported.</p> <p>10. Withholding shown on Forms W-2, 1099 and <b>Estimated Tax Payments</b> are correctly reported.</p> <p><input type="checkbox"/> <b>All tax law issues above have been addressed and necessary changes have been made.</b></p> <p><input type="checkbox"/> <b>If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.</b></p> <p><input type="checkbox"/> <b>Correct SIDN and EFIN are shown on the return.</b></p>
<p><b>Additional Tax Preparer Notes:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	



## Interview Notes – Washington

- Maurice is single and pays child support for his son Willie.
- Maurice's son, Willie, lives with his mother 10 months out of the year.
- Maurice elects to contribute to the Presidential Campaign Fund.
- Maurice did not itemize deductions last year.
- Maurice tells you that he attended a local computer technology seminar sponsored by an eligible educational institution, to keep up-to-date in his career, and that the cost was \$2,000 for registration and required materials.
- If Maurice is due a refund, he wants his refund to be direct deposit. If he has a balance due he will mail a check in.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
HAMILTON SAVINGS & LOAN 3265 Marie Way Tampa, FL 33635		1 Interest income \$ 286.10	<b>2011</b> Interest Income Form 1099-INT	
		2 Early withdrawal penalty \$ 17.80		
PAYER'S federal identification number 15-8XXXXXX	RECIPIENT'S identification number 121-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name MAURICE WASHINGTON		4 Federal income tax withheld \$	<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Street address (including apt. no.) 516 Fremont Road		6 Foreign tax paid \$		5 Investment expenses \$
City, state, and ZIP code Your City, State, and ZIP Code		8 Tax-exempt interest \$		7 Foreign country or U.S. possession
Account number (see instructions)		9 Specified private activity bond interest \$		10 Tax-exempt bond CUSIP no. (see instructions)

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

a Employee's social security number 121-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 15-5XXXXXX		1 Wages, tips, other compensation \$35,437.50		2 Federal income tax withheld \$3,260.10					
c Employer's name, address, and ZIP code PAYTON TECHNOLOGY 1134 Friendly Blvd. Tampa, FL 33635		3 Social security wages \$37,496.10		4 Social security tax withheld \$1,574.84					
		5 Medicare wages and tips \$37,496.10		6 Medicare tax withheld \$543.69					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. MAURICE A. WASHINGTON 516 Fremont Road Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$2,058.60					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
YS	59-4563210	\$35,437.50	\$752.00						

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 121-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 15-7XXXXXX		1 Wages, tips, other compensation \$10,360.90		2 Federal income tax withheld \$1,210.00					
c Employer's name, address, and ZIP code JONES TECHNOLOGY, INC. 74 Lawrence Avenue St. Petersburg, FL 33702		3 Social security wages \$10,360.90		4 Social security tax withheld \$435.16					
		5 Medicare wages and tips \$10,360.90		6 Medicare tax withheld \$150.23					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. MAURICE A. WASHINGTON 516 Fremont Road Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
YS	59-9871235	\$10,360.90	\$575.68						

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

**Exercise 6 – Carlton Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name EARL	M. I. W	Last Name CARLTON	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 108 N. Sacramento Street		Apt#	City Your City
		State YS	Zip Code Your ZIP Code
4. Contact Information Phone: 352-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 08/25/1946	6. Your Job Title Office Manager	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Artis Murray	03/03/95	Nephew	10	Yes	S	Yes	Yes
Jarrell Carlton	09/09/87	Son	12	Yes	S	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 6 – Carlton Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 6 – Carlton Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

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**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. **Sections A & B** of this form are complete.
- 2. **Taxpayer’s identity, address and phone numbers** were verified.
- 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
- 4. **Filing Status** is correctly determined.
- 5. **Personal and Dependency Exemptions** are entered correctly on the return.
- 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. **Standard, Additional or Itemized Deductions** are correct.
- 9. All **credits** are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



## Interview Notes – Carlton

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- Earl is married to Pam Carlton (134-XX-XXXX). She left him 4 years ago and has not lived with him since. They file separate returns and neither itemizes deductions.
- Earl purchased a home on April 27, 2008 for \$185,600; Earl received \$7,500 FTHB Credit when he purchased his home. He did not have enough interest on his mortgage or taxes to itemize.
- Earl received a CP03A Letter from the IRS advising him to include the \$500 annual payment on his 2011 tax return.
- Earl paid the total cost of maintaining a household for himself and his son Jarrell. When Earl's sister became ill last March, her son Artis moved in with him. Earl provided all support for Jarrell and over half the support for Artis.
- Jarrell is a junior, and a full-time student, at the local college. He received a \$1,500 tax-free grant. In addition, Earl used his credit card to pay \$7,050 for college expenses, consisting of:
  - o \$890 for a laptop computer (students were required to bring their own laptop for classes)
  - o \$5,100 for tuition
  - o \$1,060 for books purchased at an off-campus bookstore
- Earl wants to contribute to the Presidential Election Campaign Fund.
- If a refund is due, Earl wants a check mailed to his home. He will pay any tax due by check.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

a Employee's social security number 131-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 16-6XXXXXX		1 Wages, tips, other compensation \$17,873.12		2 Federal income tax withheld \$1,721.78	
c Employer's name, address, and ZIP code JOHNSON MANUFACTURING CO. 2300 E. Page St. Franklin, PA 16323		3 Social security wages \$19,373.12		4 Social security tax withheld \$813.67	
		5 Medicare wages and tips \$19,373.12		6 Medicare tax withheld \$280.91	
		7 Social security tips		8 Allocated tips	
		9		10 Dependent care benefits	
d Control number		11 Nonqualified plans		12a See instructions for box 12 D \$1,500.00	
e Employee's first name and initial Last name Suff. EARL W. CARLTON 108 N. Sacramento St. Your City, State and ZIP Code		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code		15 State Employer's state ID number YS 13-5321789		16 State wages, tips, etc. \$17,873.12	
		17 State income tax \$643.00		18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

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

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>DAVIS INVESTMENT SERVICE</b> 175 N. Tucker Blvd. Franklin, PA 16323		<b>1</b> Original issue discount for 2011* <b>\$ 738.00</b>	OMB No. 1545-0117  <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form <b>1099-OID</b>	<b>Original Issue Discount</b>
		<b>2</b> Other periodic interest \$		
PAYER'S federal identification number <b>16-7XXXXXX</b>	RECIPIENT'S identification number <b>131-XX-XXXX</b>	<b>3</b> Early withdrawal penalty \$	<b>4</b> Federal income tax withheld <b>\$ 73.00</b>	<b>Copy B For Recipient</b> <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
RECIPIENT'S name  <b>EARL W. CARLTON</b>  Street address (including apt. no.) <b>108 N. Sacramento St.</b>  City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		<b>5</b> Description		
		<b>6</b> Original issue discount on U.S. Treasury obligations* \$		
Account number (see instructions)		<b>7</b> Investment expenses \$		
		<small>* This may not be the correct figure to report on your income tax return. See instructions on the back.</small>		

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

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>FIELDS INVESTMENT SERVICES</b> 2121 Spruce St. Pittsburgh, PA 15219		<b>1a</b> Total ordinary dividends <b>\$ 285.69</b>	OMB No. 1545-0110  <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>
		<b>1b</b> Qualified dividends <b>\$ 235.69</b>		
PAYER'S federal identification number  <b>16-8XXXXXX</b>	RECIPIENT'S identification number  <b>131-XX-XXXX</b>	<b>2a</b> Total capital gain distr. \$	<b>2b</b> Unrecap. Sec. 1250 gain \$	<b>Copy B For Recipient</b> <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>
		<b>2c</b> Section 1202 gain \$	<b>2d</b> Collectibles (28%) gain \$	
RECIPIENT'S name  <b>EARL W. CARLTON</b>  Street address (including apt. no.) <b>108 N. Sacramento St.</b>  City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		<b>3</b> Nondividend distributions <b>\$ 15.45</b>	<b>4</b> Federal income tax withheld \$	
		<b>6</b> Foreign tax paid <b>\$ 5.69</b>	<b>5</b> Investment expenses \$	
Account number (see instructions)		<b>8</b> Cash liquidation distributions \$	<b>7</b> Foreign country or U.S. possession \$	<b>9</b> Noncash liquidation distributions \$

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

**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

**2011**

OMB No. 1545-0119  
 Form 1099-R  
 Distributions From  
 Pensions, Annuities,  
 Retirement or Profit-  
 Sharing Plans, IRAs,  
 Insurance Contracts, etc.

Form CSA 1099R (Rev. 1/2009)  
 This information is being furnished to the  
 Department of Treasury - Internal Revenue Service

PAYER's Federal Identification <b>16-5XXXXXX</b>	Recipient's ID No. (Annuitant) <b>131-XX-XXXX</b>	Account number (Retirement Claim No.) <b>CSA 541207692</b>
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	<b>PAID TO</b>  <b>EARL W. CARLTON</b> <b>108 N. Sacramento St.</b> <b>Your City, State and Zip Code</b>	
7. Distribution Code(s) <b>7-NONDISABILITY</b>		
9b. Total Employee Contributions <b>\$39,863.00</b>		

1. Gross distribution <b>\$16,864.00</b>
2a. Taxable amount <b>\$14,864.00</b>
4. Federal Income Tax Withheld <b>\$3,220.00</b>
State 1 10. State Income Tax Withheld <b>NONE</b>
State 2 10. State Income Tax Withheld

To separate, tear on perforation

CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number <b>HARRIS COLLEGE OF MISSOURI</b> College Drive St. Louis, MO 63103		1 Payments received for qualified tuition and related expenses <b>\$ 6,600.00</b>	OMB No. 1545-1574 <b>2011</b> Form <b>1098-T</b>	<b>Tuition Statement</b>
FILER'S federal identification no. <b>16-9XXXXXX</b>		2 Amounts billed for qualified tuition and related expenses <b>\$</b>		
STUDENT'S name <b>JARRELL CARLTON</b>	STUDENT'S social security number <b>132-XX-XXXX</b>	3 If this box is checked, your educational institution has changed its reporting method for 2011 <input type="checkbox"/>	<b>Copy B For Student</b>	This is important tax information and is being furnished to the Internal Revenue Service.
4 Adjustments made for a prior year <b>\$</b>	5 Scholarships or grants <b>\$ 1,500.00</b>			
6 Adjustments to scholarships or grants for a prior year <b>\$</b>	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2012 <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 <b>\$</b>	Form <b>1098-T</b> (keep for your records)		Department of the Treasury - Internal Revenue Service	

# Exercise 7 – Moore Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name HILDA	M. I. M	Last Name MOORE	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2621 Tudor Ave.	Apt#	City Your City	State YS      Zip Code Your ZIP Code
4. Contact Information Phone: 352-111-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 12/29/1960	6. Your Job Title Nurse	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: 2009

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) <small>Do not enter your name or spouse's name below.</small>	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Deloris Moore	05/21/95	Daughter	12	Yes	S	Yes	Yes
Edna Moore	09/28/93	Daughter	12	Yes	S	Yes	Yes
Ronald Moore	05/15/88	Son	12	Yes	S	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 7 – Moore Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gambling  
(Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2

**Exercise 7 – Moore Intake and Interview Sheet, page 3 of 4**

**Additional Information and Questions related to the preparation of your return**

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? NONE

Are you or a member of your household considered disabled?  Yes  No

**If you are due a refund or have a balance due:**

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?  Yes  No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?  Yes  No

If you are due a refund, would you like information on how to split your refund between accounts?  Yes  No

If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No

**Additional comments:**

*(This area contains a large diagonal watermark reading "DRAFT of 7-22-21")*

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**Exercise 7 – Moore Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

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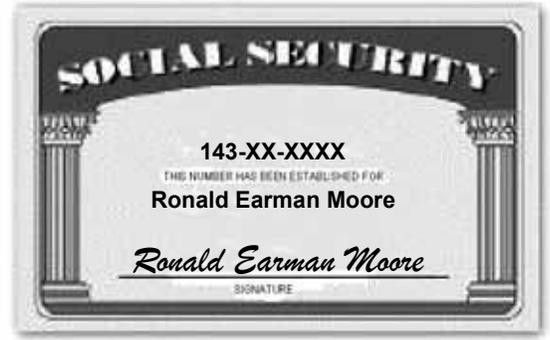
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**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. **Sections A & B** of this form are complete.
- 2. **Taxpayer’s identity, address and phone numbers** were verified.
- 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
- 4. **Filing Status** is correctly determined.
- 5. **Personal and Dependency Exemptions** are entered correctly on the return.
- 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. **Standard, Additional or Itemized Deductions** are correct.
- 9. All **credits** are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



### Interview Notes – Moore

- Hilda's husband, Sam, died in April 2009. He was a federal employee at the time of his death, and Hilda was able to start drawing his joint/survivor annuity in January, 2010.
- Hilda was unemployed for a few months last year.
- She is repaying a student loan and received a statement from the lending institution showing that she had paid \$385.67 in interest last year.
- Hilda received \$450 in federal/state tax-exempt interest from York Municipal Bonds.
- Hilda had gambling losses of \$2,000.
- Ronald is a full-time student at the University of Florida. He started his third year last August. Ronald's grandmother made the payments for his tuition and fees directly to the university.
- Hilda does not want to contribute to the Presidential Election Campaign Fund.
- Any refund or payment will be handled by paper check.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

		<b>a</b> Employee's social security number 141-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 10-5XXXXXX				<b>1</b> Wages, tips, other compensation \$35,965.04		<b>2</b> Federal income tax withheld \$3,981.65				
<b>c</b> Employer's name, address, and ZIP code HAWTHORN GENERAL HOSPITAL 1525 Vaughn Rd. Gainesville, FL 32603				<b>3</b> Social security wages \$37,622.04		<b>4</b> Social security tax withheld \$1,580.13				
				<b>5</b> Medicare wages and tips \$37,622.04		<b>6</b> Medicare tax withheld \$542.52				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial Last name Suff. HILDA MAE MOORE 2621 Tudor Avenue Your City, State and ZIP Code				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 D \$1,657.00				
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>				
				<b>14</b> Other		<b>12c</b>				
						<b>12d</b>				
<b>f</b> Employee's address and ZIP code										
<b>15</b> State Employer's state ID number YS 59-882456		<b>16</b> State wages, tips, etc. \$35,965.04		<b>17</b> State income tax \$725.00		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. A.BEAN BANK & TRUST 704 NE State St. Gainesville, FL 32602		Payer's RTN (optional)	OMB No. 1545-0112		<b>2011</b> Interest Income
PAYER'S federal identification number 10-6XXXXXX		<b>1</b> Interest income \$ 289.35	Form <b>1099-INT</b>		
RECIPIENT'S name HILDA MOORE		<b>2</b> Early withdrawal penalty \$	<b>3</b> Interest on U.S. Savings Bonds and Treas. obligations \$		<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 2621 Tudor Ave City, state, and ZIP code Your City, State, and ZIP Code		<b>4</b> Federal income tax withheld \$	<b>5</b> Investment expenses \$		
Account number (see instructions)		<b>6</b> Foreign tax paid \$	<b>7</b> Foreign country or U.S. possession		
		<b>8</b> Tax-exempt interest \$	<b>9</b> Specified private activity bond interest \$		
		<b>10</b> Tax-exempt bond CUSIP no. (see instructions)			

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

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0238	
PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>HESSER CASINO</b> <b>233 Catawba Highway</b> <b>Reno, NV 89510</b>  Payer ID 10-7XXXXXX      775-555-XXXX	<b>1</b> Gross winnings <b>\$ 1,500.00</b>	<b>2</b> Federal income tax withheld <b>\$</b>	<b>2011</b> <b>Form W-2G</b> <b>Certain Gambling Winnings</b>
	<b>3</b> Type of wager <b>SLOTS</b>	<b>4</b> Date won <b>06/25/2011</b>	
	<b>5</b> Transaction	<b>6</b> Race	
	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier	
WINNER'S name, address (including apt. no.), and ZIP code  <b>HILDA M. MOORE</b> <b>2621 Tudor Ave.</b> <b>Your City, State and Zip Code</b>	<b>9</b> Winner's taxpayer identification no. <b>141-XX-XXXX</b>	<b>10</b> Window	This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.</b>
	<b>11</b> First I.D.	<b>12</b> Second I.D.	
	<b>13</b> State/Payer's state identification no.	<b>14</b> State income tax withheld <b>\$</b>	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ► <i>Hilda M. Moore</i>		Date ► 06/25/2011	
Form <b>W-2G</b>		Department of the Treasury - Internal Revenue Service	

<input type="checkbox"/> CORRECTED		OMB No. 1545-1574		
FILER'S name, street address, city, state, ZIP code, and telephone number  <b>UNIVERSITY OF COLUMBUS</b> <b>677 D. Jones University Drive</b> <b>Columbus, OH 43216</b>	<b>1</b> Payments received for qualified tuition and related expenses <b>\$ 16,900.00</b>	<b>2011</b> Form <b>1098-T</b>	<b>Tuition Statement</b>	
	<b>2</b> Amounts billed for qualified tuition and related expenses <b>\$</b>			
FILER'S federal identification no. <b>10-8XXXXXX</b>	STUDENT'S social security number <b>143-XX-XXXX</b>	<b>3</b> If this box is checked, your educational institution has changed its reporting method for 2011 <input type="checkbox"/>	<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service.	
STUDENT'S name <b>RONALD MOORE</b>		<b>4</b> Adjustments made for a prior year <b>\$</b>		<b>5</b> Scholarships or grants <b>\$ 10,000.00</b>
Street address (including apt. no.) <b>2621 Tudor Ave.</b>		<b>6</b> Adjustments to scholarships or grants for a prior year <b>\$</b>		<b>7</b> Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2012 ► <input type="checkbox"/>
City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		<b>8</b> Checked if at least half-time student <input checked="" type="checkbox"/>		<b>9</b> Checked if a graduate student <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)	<b>10</b> Ins. contract reimb./refund <b>\$</b>			
Form <b>1098-T</b>		(keep for your records)		
		Department of the Treasury - Internal Revenue Service		

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>EMPLOYMENT SECURITY COMMISSION P.O. Box 854 Gainesville, FL 32603</b>		1 Unemployment compensation \$ <b>1,753.52</b>	OMB No. 1545-0120 <b>2011</b> Form <b>1099-G</b>
PAYER'S federal identification number <b>10-9XXXXXX</b>		2 State or local income tax refunds, credits, or offsets \$	4 Federal income tax withheld \$ <b>98.00</b>
RECIPIENT'S identification number <b>141-XX-XXXX</b>		3 Box 2 amount is for tax year	
RECIPIENT'S name <b>HILDA MOORE</b>		5 ATAA/RTAA payments \$	6 Taxable grants \$
Street address (including apt. no.) <b>2621 Tudor Ave.</b>		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>
City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		9 Market gain \$	
Account number (see instructions)		10a State	10b State identification no.
		11 State income tax withheld \$	

**Certain Government 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.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

**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

**2011**

OMB No. 1545-0119  
Form: 1099-R  
Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER's Federal Identification <b>16-5XXXXXX</b>	Recipient's ID No. (Annuitant) <b>141-XX-XXXX</b>	Account number (Retirement Claim No.) <b>CSA 29161713</b>
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	<b>PAID TO</b>  <b>HILDA MAE MOORE</b> <b>2621 Tudor Ave.</b> <b>Your City, State and Zip Code</b>	
7. Distribution Code(s) <b>4-Death Benefits</b>		
9b. Total Employee Contributions <b>\$34,250.00</b>		

1. Gross distribution <b>\$17,585.25</b>
2a. Taxable amount <b>\$16,570.00</b>
4. Federal Income Tax Withheld <b>\$2,250.00</b>
State 1 10. State Income Tax Withheld <b>NONE</b>
State 2 10. State Income Tax Withheld

Form CSA 1099R (Rev. 1/2009)  
This information is being furnished to the Department of Treasury - Internal Revenue Service

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**Exercise 8 – Webster Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name ANTHONY	M. I.	Last Name WEBSTER	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name COURTNEY	M. I. O	Last Name WEBSTER	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 919 N. Darron Ave.	Apt#	City Your City	State YS      Zip Code Your ZIP Code
4. Contact Information Phone: 901-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 12/20/1971	6. Your Job Title General Contractor	Are you: 8. Totally and Permanently Disabled	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 03/10/1967	10. Spouse's Job Title Office Assistant	Is Spouse: 12. Totally and Permanently Disabled	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Nigel Webster	06/23/00	Son	12	Yes	S	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 8 – Webster Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 8 – Webster Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

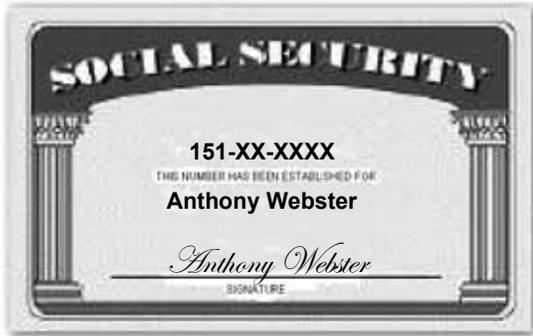
**Additional Tax Preparer Notes:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. **Sections A & B** of this form are complete.
- 2. **Taxpayer’s identity, address and phone numbers** were verified.
- 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
- 4. **Filing Status** is correctly determined.
- 5. **Personal and Dependency Exemptions** are entered correctly on the return.
- 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. **Standard, Additional or Itemized Deductions** are correct.
- 9. All **credits** are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



**Anthony Webster**  
**Courtney Webster**  
**919 N. Darron Ave.**  
**Your City, State and ZIP Code**

**1234**  
15-000000000

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ DOLLARS

**YORK NATIONAL BANK**  
Rochester, NY 14603

For \_\_\_\_\_

|:062005690 | :00578965542 1234

## Interview Notes – Webster

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- Anthony and Courtney married on January 1, 2012. Courtney has not filed a name change form with the Social Security Administration.
- If possible, they want to file a joint return.
- Anthony has a son, Nigel, from his previous marriage. Nigel lived with Anthony all last year. Anthony provided almost all of Nigel's support, but the divorce decree allows Nigel to be claimed as a dependent by his mother.
- In addition to her job as an office assistant, Courtney has a small home-based word processing business. Her gross income was \$6,570. Her expense for materials was \$878. She has written records for the 1,500 business miles (125 miles per month) and 8,000 other miles driven during the year. Her business takes up only a very small area of her home, and she uses her computer mainly for personal business. Courtney placed her car in service on February 4, 2009. Use business code 561410.
- A neighbor, Sheryl Hayden, cares for Nigel after school and Anthony paid her \$1,500 for the year. Her SSN is 154-XX-XXXX. Her address is 628 N. Darron Ave., Your City, State and ZIP Code.
- Anthony and Courtney both want to contribute to the Presidential Election Campaign Fund.
- They would like to handle any refund or payment electronically.
- Anthony itemized deductions last year and received a state refund of \$580. He filed as Head of Household and his itemized deductions totaled \$12,800. The amount from last year's Schedule A, line 5a (income taxes) was \$762, and line 5b (general sales tax) was \$275. His taxable income was \$6,767. Courtney did not itemize deductions last year.
- Anthony qualifies for the energy credit by installing several low energy windows. His receipt shows \$1,587 for the cost of the windows. He has the proper documentation.
- Anthony previously received \$200 Energy Credit for installing a storm door in 2009.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

		<b>a</b> Employee's social security number 151-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 11-5XXXXX				<b>1</b> Wages, tips, other compensation \$40,461.30		<b>2</b> Federal income tax withheld \$4,235.50						
<b>c</b> Employer's name, address, and ZIP code AW CONTRACTING SERVICES 643 Sinclair St. Evansville, IN 47715				<b>3</b> Social security wages \$40,461.30		<b>4</b> Social security tax withheld \$1,699.37						
				<b>5</b> Medicare wages and tips \$40,461.30		<b>6</b> Medicare tax withheld \$586.69						
				<b>7</b> Social security tips		<b>8</b> Allocated tips						
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits						
<b>e</b> Employee's first name and initial Last name Suff. ANTHONY WEBSTER 919 N. Darron Ave. Your City, State and ZIP Code				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12						
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>						
				<b>14</b> Other		<b>12c</b>						
						<b>12d</b>						
<b>f</b> Employee's address and ZIP code		<b>15</b> State Employer's state ID number YS 99-5678245		<b>16</b> State wages, tips, etc. \$40,461.30		<b>17</b> State income tax \$862.70		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

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

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

		<b>a</b> Employee's social security number 152-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 11-6XXXXXX				<b>1</b> Wages, tips, other compensation \$11,250.40		<b>2</b> Federal income tax withheld \$1,987.05						
<b>c</b> Employer's name, address, and ZIP code GDI TRADING COMPANY 12 Pembroke St. New Orleans, LA 70113				<b>3</b> Social security wages \$11,250.40		<b>4</b> Social security tax withheld \$472.52						
				<b>5</b> Medicare wages and tips \$11,250.40		<b>6</b> Medicare tax withheld \$163.13						
				<b>7</b> Social security tips		<b>8</b> Allocated tips						
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits						
<b>e</b> Employee's first name and initial Last name Suff. COURTNEY O. TAYLOR 2708 Marywood Dr. Your City, State and ZIP Code				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12						
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>						
				<b>14</b> Other		<b>12c</b>						
						<b>12d</b>						
<b>f</b> Employee's address and ZIP code		<b>15</b> State Employer's state ID number YS 32-566X72		<b>16</b> State wages, tips, etc. \$11,250.40		<b>17</b> State income tax \$388.21		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

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

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>HAMPTON FIRST NATIONAL BANK</b> 200 N. Andrea Blvd. Evansville, IN 47715		Payer's RTN (optional) 1 Interest income <b>\$ 975.80</b> 2 Early withdrawal penalty <b>\$</b>	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> <b>Interest Income</b> Form <b>1099-INT</b>
PAYER'S federal identification number <b>11-7XXXXXX</b>	RECIPIENT'S identification number <b>151-XX-XXXX</b>	3 Interest on U.S. Savings Bonds and Treas. obligations <b>\$</b>	
RECIPIENT'S name <b>ANTHONY WEBSTER</b> Street address (including apt. no.) <b>919 N. Darron Ave.</b> City, state, and ZIP code <b>Your City, State and ZIP Code</b>		4 Federal income tax withheld <b>\$ 95.80</b>	5 Investment expenses <b>\$</b>
		6 Foreign tax paid <b>\$</b>	7 Foreign country or U.S. possession
		8 Tax-exempt interest <b>\$</b>	9 Specified private activity bond interest <b>\$</b>
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)	
Form <b>1099-INT</b> (keep for your records) Department of the Treasury - Internal Revenue Service			

**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.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>EMPLOYMENT SECURITY COMMISSION</b> 529 Jerrell Dr. New Orleans, LA 70113		1 Unemployment compensation <b>\$ 1,650.00</b> 2 State or local income tax refunds, credits, or offsets <b>\$</b>	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> <b>Certain Government Payments</b> Form <b>1099-G</b>
PAYER'S federal identification number <b>11-8XXXXXX</b>	RECIPIENT'S identification number <b>152-XX-XXXX</b>	3 Box 2 amount is for tax year	4 Federal income tax withheld <b>\$</b>
RECIPIENT'S name <b>COURTNEY O. TAYLOR</b> Street address (including apt. no.) <b>2708 Marywood Dr.</b> City, state, and ZIP code <b>Your City, State and ZIP Code</b>		5 ATAA/RTAA payments <b>\$</b>	6 Taxable grants <b>\$</b>
		7 Agriculture payments <b>\$</b>	8 If checked, box 2 is trade or business income <input type="checkbox"/>
		9 Market gain <b>\$</b>	
Account number (see instructions)		10a State	10b State identification no.
			11 State income tax withheld <b>\$</b>
Form <b>1099-G</b> (keep for your records) Department of the Treasury - Internal Revenue Service			

**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.

All of the following are unreimbursed expenses for Anthony Webster:

Medical insurance	\$2,520
Medical travel (January–May)	600 miles
Dental bills	\$375
Vitamins	\$65
New glasses	\$255
Prescription drugs	\$635
Teeth whitening products	\$110
Church donations paid by check	\$1,950
Donation to the Presidential Election Campaign Fund	\$1,800
Donation to the Salvation Army (check)	\$400
Mortgage late payment charge	\$95
Home mortgage interest	\$3,500
Car loan interest	\$1,430
City real estate tax	\$650
County real estate tax	\$1,765
Cash donation to United Way (no written documentation)	\$75
Personal property taxes (value based)	\$495
Traffic fine	\$120
Gambling losses	\$2,015
State Sales Tax (For a new car; Use Indiana as your State)	\$865

# Intermediate Comprehensive Problem

## Problem B – Graham Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name SEAN	M. I. S	Last Name GRAHAM	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name STACEY	M. I. A	Last Name GRAHAM	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2621 Washington Street	Apt#	City Your City	State YS      Zip Code Your ZIP Code
4. Contact Information Phone: 336-111-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 09/08/1950	6. Your Job Title Tutor	Are you: 8. Totally and Permanently Disabled	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 9. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/12/1957	10. Spouse's Job Title Teacher	Is Spouse: 12. Totally and Permanently Disabled	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Joshua Graham	06/08/99	Son	12	Yes	S	Yes	Yes
Jeremy Graham	03/13/89	Son	12	Yes	S	Yes	Yes
Gail Forsyth	07/17/39	Mother	12	Yes	S	No	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Problem B – Graham Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gambling and Jury Duty  
(Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

**Problem B – Graham Intake and Interview Sheet, page 3 of 4**

**Additional Information and Questions related to the preparation of your return**

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? NONE

Are you or a member of your household considered disabled?  Yes  No

**If you are due a refund or have a balance due:**

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?  Yes  No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?  Yes  No

If you are due a refund, would you like information on how to split your refund between accounts?  Yes  No

If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No

**Additional comments:**

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



<b>Sean S. Graham</b> <b>Stacey A. Graham</b> 2621 Washington Street Your City, State, and ZIP Code	<b>3298</b>
PAY TO THE ORDER OF _____	\$ _____
_____ DOLLARS	
<b>GUILFORD NATIONAL BANK</b> New York, NY 10001	
_____	
: 322070239   : 0020204523456   3298	

## Interview Notes – Graham

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- Neither Sean nor Stacey wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Stacey is a ninth grade teacher. She also works part time as a waitress.
- Sean previously worked as a CIA Agent for 10 years. During his career as a CIA Agent he was not covered by social security. In June of 2009, Sean retired as a police officer. Sean is currently self-employed as a math and science tutor.
- Sean is an eligible retired public safety officer and has records showing he paid \$3,700 directly from his retirement plan for health insurance.
- Sean is partially disabled.
- Stacey's mother, Gail Forsyth, lived with Sean and Stacey for the entire year. Gail's entire income consists of \$2,500 earned as a teacher's aide, \$360 in interest, and \$4,200 in social security benefits. Sean and Stacey provided more than half of Gail's total support. She is a U.S. citizen, widowed.
- Their son, Jeremy, attends college. This year he is a junior.
- If Sean and Stacey are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.
- Sean previously received \$200 Energy Credit for installing Solar Panels in 2010.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

**Line 7—Wages**

<b>a</b> Employee's social security number 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile			
<b>b</b> Employer identification number (EIN) 21-0XXXXXX		<b>1</b> Wages, tips, other compensation \$33,500.00	<b>2</b> Federal income tax withheld \$2,115.70				
<b>c</b> Employer's name, address, and ZIP code KIRKWOOD SCHOOL DISTRICT 1212 Forest Ave Kirkwood, MO 63122		<b>3</b> Social security wages \$34,800.00	<b>4</b> Social security tax withheld \$1,461.60				
		<b>5</b> Medicare wages and tips \$34,800.00	<b>6</b> Medicare tax withheld \$504.60				
		<b>7</b> Social security tips	<b>8</b> Allocated tips				
<b>d</b> Control number		<b>9</b>	<b>10</b> Dependent care benefits \$1,000.00				
<b>e</b> Employee's first name and initial Last name Suff. STACEY GRAHAM 2621 Washington Street Your City, State and ZIP Code		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 D \$1,300.00			
		<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>				
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>15</b> State Employer's state ID number YS 11-1123456	<b>16</b> State wages, tips, etc. \$33,500.00	<b>17</b> State income tax \$881.15	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

Form **W-2 Wage and Tax Statement** **2011** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

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

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

<b>a</b> Employee's social security number 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile			
<b>b</b> Employer identification number (EIN) 21-1XXXXXX		<b>1</b> Wages, tips, other compensation \$4,522.33	<b>2</b> Federal income tax withheld \$458.51				
<b>c</b> Employer's name, address, and ZIP code HAYDEN FAMILY RESTAURANT 1717 Homeside Drive Assaria, KS 67416		<b>3</b> Social security wages \$3,425.33	<b>4</b> Social security tax withheld \$143.86				
		<b>5</b> Medicare wages and tips \$4,522.33	<b>6</b> Medicare tax withheld \$65.57				
		<b>7</b> Social security tips \$1,097.00	<b>8</b> Allocated tips				
<b>d</b> Control number		<b>9</b>	<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial Last name Suff. STACEY GRAHAM 2621 Washington Street Your City, State and ZIP Code		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12			
		<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>				
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>15</b> State Employer's state ID number YS 11-987265	<b>16</b> State wages, tips, etc. \$4,522.33	<b>17</b> State income tax \$175.10	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

Form **W-2 Wage and Tax Statement** **2011** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 8—Interest**

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>JACKSON FEDERAL CREDIT UNION</b> 1078 Larry Street Hartford, CT 06101		Payer's RTN (optional)		OMB No. 1545-0112  <span style="font-size: 2em; font-weight: bold;">2011</span> <b>Interest Income</b>  Form <b>1099-INT</b>			
		1 Interest income				\$ 386.54	
		2 Early withdrawal penalty				\$ 64.48	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		<b>Copy B</b> <b>For Recipient</b> 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.			
21-2XXXXXX	111-XX-XXXX	\$					
RECIPIENT'S name <b>SEAN GRAHAM</b>  Street address (including apt. no.) 2621 Washington Street  City, state, and ZIP code Your City, State and ZIP Code		4 Federal income tax withheld				5 Investment expenses	
		\$ 82.55				\$	
Account number (see instructions)		6 Foreign tax paid				7 Foreign country or U.S. possession	
		\$		\$			
		8 Tax-exempt interest		9 Specified private activity bond interest			
		\$		\$			
		10 Tax-exempt bond CUSIP no. (see instructions)					
Form <b>1099-INT</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service			

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

**Line 9—Dividends**

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>LAFAYETTE GLOBAL, INC</b> 368 Brenda Lane Bangor, ME 04401		1a Total ordinary dividends		OMB No. 1545-0110  <span style="font-size: 2em; font-weight: bold;">2011</span> <b>Dividends and Distributions</b>  Form <b>1099-DIV</b>			
		\$ 221.15					
		1b Qualified dividends					
		\$ 221.15		<b>Copy B</b> <b>For Recipient</b> 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	RECIPIENT'S identification number	2a Total capital gain distr.				2b Unrecap. Sec. 1250 gain	
21-3XXXXXX	111-XX-XXXX	\$				\$	
RECIPIENT'S name <b>SEAN GRAHAM</b>  Street address (including apt. no.) 2621 Washington Street  City, state, and ZIP code Your City, State and ZIP Code		2c Section 1202 gain				2d Collectibles (28%) gain	
		\$				\$	
Account number (see instructions)		3 Nondividend distributions		4 Federal income tax withheld			
		\$		\$			
		6 Foreign tax paid		7 Foreign country or U.S. possession			
		\$		\$			
		8 Cash liquidation distributions		9 Noncash liquidation distributions			
		\$		\$			
Form <b>1099-DIV</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service			

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>DAMMON INDUSTRIES, INC 322 Rev Earl Mitchell Drive Atlanta, ME 04401</b>		<b>1a</b> Total ordinary dividends \$ <b>546.87</b>	OMB No. 1545-0110 <b>2011</b> Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>
PAYER'S federal identification number <b>21-4XXXXXX</b>		<b>1b</b> Qualified dividends \$	<b>2a</b> Total capital gain distr. \$	
RECIPIENT'S identification number <b>112-XX-XXXX</b>	<b>2c</b> Section 1202 gain \$	<b>2b</b> Unrecap. Sec. 1250 gain \$	<b>2d</b> Collectibles (28%) gain \$	<b>Copy B For Recipient</b>
RECIPIENT'S name <b>STACEY GRAHAM</b>	<b>3</b> Nondividend distributions \$	<b>4 Federal income tax withheld</b> \$ <b>185.00</b>		
Street address (including apt. no.) <b>2621 Washington Street</b>	<b>6</b> Foreign tax paid \$	<b>5</b> Investment expenses \$	<b>7</b> Foreign country or U.S. possession	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.
City, state, and ZIP code <b>Your City, State and ZIP Code</b>	<b>8</b> Cash liquidation distributions \$	<b>9</b> Noncash liquidation distributions \$		
Account number (see instructions)				

Form **1099-DIV**

(keep for your records)

Department of the Treasury - Internal Revenue Service

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

**Line 10—Taxable Refunds**

Sean and Stacey did not itemized their taxes last year but received a refund from the state department of revenue in the amount of \$540. They want to know if it is taxable.

**Line 12—Business Income, Schedule C-EZ**

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

Gross income: \$5,730 in cash was received from various sources.

Business expenses:

- Advertising \$250
- Supplies \$898
- Agency fees \$75

Last year Sean drove his vehicle 12,119 miles for personal use and 210 miles each month for business. Sean placed this vehicle in service on June 1, 2008. The vehicle was available for personal use during off-duty hours. Sean and Stacey have another vehicle for personal use. All documentation is written.

Sean also works as an independent contractor for a tutoring service, and he furnishes you with Form 1099-MISC.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>FREEMAN EDUCATIONAL SERVICES</b> 1717 Brandon Place Concord, NH 03301		1 Rents	OMB No. 1545-0115		<b>2011</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
		\$	2 Royalties				
		\$	3 Other income	4 Federal income tax withheld			
PAYER'S federal identification number		RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments	<b>Copy B For Recipient</b>  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.	
20-0XXXXXX		111-XX-XXXX		\$	\$		
RECIPIENT'S name		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest			
SEAN GRAHAM		1,675.00		\$			
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds			
2621 Washington St.				\$			
City, state, and ZIP code		11		12			
Your City, State and ZIP Code							
Account number (see instructions)		13 Excess golden parachute payments		14 Gross proceeds paid to an attorney			
		\$		\$			
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income			
\$	\$	\$		\$			

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

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

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

## Line 16—Pensions and Annuities

Stacey took out \$11,000 with the intention of purchasing a new car. Subsequently she decided not to purchase the car, so she rolled the \$11,000 back into Murray Investments. Stacey did the rollover in a timely matter.

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
MURRAY INVESTMENTS 145 Brianna Way Providence, RI 02904		\$ 11,000.00		2011		
		2a Taxable amount				
		\$ 11,000.00		Total distribution		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
2b Taxable amount not determined <input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		This information is being furnished to the Internal Revenue Service.
20-1XXXXXX	112-XX-XXXX	\$		\$		
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
STACEY GRAHAM		\$		\$		
Street address (including apt. no.)		7 Distribution code(s)		8 Other		This information is being furnished to the Internal Revenue Service.
2621 Washington Street		1		IRA/SEP/SIMPLE <input checked="" type="checkbox"/>		
City, state, and ZIP code		9a Your percentage of total distribution		9b Total employee contributions		This information is being furnished to the Internal Revenue Service.
Your City, State and ZIP Code		%		\$		
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 Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
BUTLER POLICE DEPARTMENT 908 Polk Parkway NE Columbus, OH 43216		\$ 11,550.00		2011		
		2a Taxable amount				
		\$ 8,000.00		Total distribution		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
2b Taxable amount not determined <input type="checkbox"/>				<input type="checkbox"/>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		This information is being furnished to the Internal Revenue Service.
20-2XXXXXX	111-XX-XXXX	\$		\$ 850.00		
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
SEAN GRAHAM		\$		\$		
Street address (including apt. no.)		7 Distribution code(s)		8 Other		This information is being furnished to the Internal Revenue Service.
2621 Washington Street		7		IRA/SEP/SIMPLE <input type="checkbox"/>		
City, state, and ZIP code		9a Your percentage of total distribution		9b Total employee contributions		This information is being furnished to the Internal Revenue Service.
Your City, State and ZIP Code		%		\$ 62,384.00		
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 Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_

Prior to working for the police department, Sean worked as an CIA agent for 10 years. Before leaving the CIA he was considered a vested employee. Sean provides you with the following statement:

<b>PAID BY</b> OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045		<b>STATEMENT OF ANNUITY PAID</b> Copy B - File with Federal tax return		<b>2011</b>	OMB No. 1545-0119 Form: 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc.
Form CSA 1099R (Rev. 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service	PAYER's Federal Identification	Recipient's ID No. (Annuitant)	Account number (Retirement Claim No.)	1. Gross distribution	
	16-5XXXXXX	111-XX-XXXX	CSA A2544112	\$4,420.00	
	5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	<b>PAID TO</b> → <b>SEAN STEVEN GRAHAM</b> 2621 Washington St. Your City, State and ZIP Code		2a. Taxable amount	\$3,420.00
	\$383.00			4. Federal Income Tax Withheld	\$420.00
7. Distribution Code(s)	State 1 10. State Income Tax Withheld			<b>NONE</b>	
7-NONDISABILITY	9b. Total Employee Contributions	State 2 10. State Income Tax Withheld			
	\$16,584.00				
To separate, tear on perforation					

### Line 19—Unemployment Compensation

In June, Stacey was laid off from her job at the restaurant and she received unemployment for about six months. Stacey provides you with the following statement:

<input type="checkbox"/> CORRECTED (if checked)				<b>2011</b>		<b>Certain Government Payments</b>	
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>EMPLOYMENT SECURITY COMMISSION</b> 10 Warren Avenue Greensboro, NC 27401		1 Unemployment compensation \$ 4,560.00	OMB No. 1545-0120		<b>Copy B For Recipient</b> 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 State or local income tax refunds, credits, or offsets \$	Form 1099-G				
PAYER'S federal identification number 20-3XXXXXX	RECIPIENT'S identification number 112-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 458.00				
RECIPIENT'S name <b>STACEY GRAHAM</b>		5 ATAA/RTAA payments \$	6 Taxable grants \$				
Street address (including apt. no.) 2621 Washington St.		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>				
City, state, and ZIP code Your City, State and ZIP Code		9 Market gain \$					
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld \$			
Form <b>1099-G</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service			

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 20a—Social Security Benefits**

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
2011			
• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name <b>SEAN S. GRAHAM</b>		Box 2. Beneficiary's Social Security Number <b>111-XX-XXXX</b>	
Box 3. Benefits Paid in 2011 <b>\$12,900.00</b>	Box 4. Benefits Repaid to SSA in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>\$12,900.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3  Paid by check or direct deposit: \$12,900.00   Total Additions: \$12,900.00  Benefits for 2011: \$12,900.00		DESCRIPTION OF AMOUNT IN BOX 4    Box 6. Voluntary Federal Income Tax Withholding   Box 7. Address  <b>SEAN S. GRAHAM</b>  <b>2621 Washington Street</b>  <b>Your City, State and ZIP Code</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of May 15, 2011 - Subject to Change			
Form SSA-1099-SM (1-2011)		DO NOT RETURN THIS FORM TO SSA OR IRS	

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

**Line 21—Other Income**

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238		
PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>HANOVER CASINO</b> <b>1024 Big Bend Blvd.</b> <b>Detroit, MI 48233</b>  20-4XXXXXX      336-555-XXXX	1 Gross winnings \$ <b>660.00</b>	2 Federal income tax withheld \$ <b>65.00</b>	<div style="font-size: 24pt; font-weight: bold;">2011</div> <div style="font-weight: bold;">Form W-2G</div> <div style="font-weight: bold;">Certain Gambling Winnings</div>			
	3 Type of wager <b>Poker</b>	4 Date won <b>05/15/2011</b>			This information is being furnished to the Internal Revenue Service.  <div style="font-weight: bold;">Copy B</div> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.	
	5 Transaction	6 Race				
	7 Winnings from identical wagers	8 Cashier				
WINNER'S name, address (including apt. no.), and ZIP code  <b>STACEY GRAHAM</b> <b>2621 Washington St.</b>  Your City, State and ZIP Code	9 Winner's taxpayer identification no. <b>112-XX-XXXX</b>	10 Window	Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.			
	11 First I.D.	12 Second I.D.				
	13 State/Payer's state identification no.	14 State income tax withheld \$				
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.						
Signature ► <i>Stacey Graham</i>		Date ► <b>05/15/2011</b>				
Form <b>W-2G</b>		Department of the Treasury - Internal Revenue Service				

Stacey had \$2,300 in gambling losses.

**Line 23—Educator Expenses**

Stacey had Educator Expenses totaling \$420 for supplies she purchased. Stacey has all receipts.

**Line 27—Deductible portion of Self-Employment Tax**

If you are using TaxWise<sup>®</sup>, the adjustment for the deductible part of the self-employment tax will calculate automatically.

**Line 30—Penalty on Early Withdrawal of Savings Adjustment**

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

**Line 31—Alimony Paid Adjustment**

Sean paid his ex-wife, Elaine, \$250 each month in alimony. Elaine's SSN is 116-XX-XXXX.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 32—IRA Deduction**

Sean contributed \$3,200 to a traditional IRA. Stacey, in addition to the voluntary contributions made to her employer's qualified plan, contributed \$1,600 to a traditional IRA.

**Line 33—Student Loan Interest Deduction**

Stacey paid \$925 in interest on student loans for her Master of Science Degree in Elementary Education.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 35—Jury Duty Adjustment**

Stacey was a federal juror for two weeks during March (10 weekdays). While serving jury duty, she received \$50 per day for her services.

Stacey's employer continued to pay her salary for the first week of her jury duty on the condition that any pay received during those 5 weekdays be surrendered to the employer.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 40—Itemized Deductions, Schedule A

Sean and Stacey would like to itemize their deductions this year. In addition, they provide you with the following receipts. Complete Schedule A.

Medical insurance premiums (paid by Stacey)	\$3,520
Hospital bills (unreimbursed)	\$315
Doctor bills (unreimbursed)	\$540
Dentist bills (reimbursed by insurance)	\$1,200
Antihistamine (over the counter)	\$190
Prescription drugs for Gail, paid by Stacey (unreimbursed)	\$650
Life insurance premiums	\$385
Insulin (unreimbursed)	\$250
Vitamins (over the counter)	\$75
Federal income tax	\$4,252
Personal property tax (value based)	\$565
Real estate tax	\$1,300
Taxes paid on utility bills	\$753
Mortgage interest	\$5,656
Credit card interest	\$900
Personal loan interest	\$319
Church contributions paid by check	\$4,250
Chamber of Commerce contributions	\$225
Homeowner's association contributions	\$600
Raffle tickets at church	\$50
Union dues	\$875
Safety deposit box (for investments)	\$150

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 48—Credit for Child and Dependent Care Expenses, Form 2441

Sean and Stacey paid \$3,200 to Crossroads Child Care Center for after-school care for Joshua. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 20-5XXXXXX.

## Line 49—Education Credit, Form 8863

Gail paid \$800 for a college course to improve her classroom management skills. Sean and Stacey ask if the \$800 is deductible on their tax return.

Jeremy Graham is a junior in college. The 1098T shown was issued by his college. The Grahams paid \$6,605 to the institution by check. Complete Form 8863.

Check Tuition and Fees Deduction to determine which would more beneficial to the Graham's.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

<input type="checkbox"/> CORRECTED				
FILER'S name, street address, city, state, ZIP code, and telephone number <b>CLARK UNIVERSITY</b> 319 Doane Dr. Memphis, TN 38101		<b>1</b> Payments received for qualified tuition and related expenses <b>\$ 10,600.00</b>	OMB No. 1545-1574  <b>2011</b>  Form <b>1098-T</b>	<b>Tuition Statement</b>
		<b>2</b> Amounts billed for qualified tuition and related expenses <b>\$</b>		
FILER'S federal identification no. <b>20-6XXXXXX</b>	STUDENT'S social security number <b>113-XX-XXXX</b>	<b>3</b> If this box is checked, your educational institution has changed its reporting method for 2011 <input type="checkbox"/>		<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name <b>JEREMY GRAHAM</b>		<b>4</b> Adjustments made for a prior year <b>\$</b>	<b>5</b> Scholarships or grants <b>\$ 4,550.00</b>	
Street address (including apt. no.) <b>2621 Washington St.</b>		<b>6</b> Adjustments to scholarships or grants for a prior year <b>\$</b>	<b>7</b> Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2012 <input type="checkbox"/>	
City, state, and ZIP code <b>Your City, State and ZIP Code</b>		<b>8</b> Checked if at least half-time student <input checked="" type="checkbox"/>	<b>9</b> Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		<b>10</b> Ins. contract reimb./refund <b>\$</b>		
Form <b>1098-T</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service

### Line 50—Retirement Savings Contribution Credit

Stacey made voluntary contributions to her employer's qualified plan, as shown on her Form W-2. In addition, they made contributions to a traditional IRA. Complete Form 8880.

### Line 51—Child Tax Credit

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

### Line 52— Residential Energy Credit, Form 5695

Sean and Stacey installed an energy efficient hot water heater. The energy efficient hot water only heats the water as needed. The heater was certified for performance by the CEE. The cost of the heater was \$2,000 and the labor cost to install the heater was \$875 which includes on-site installation preparation cost of \$300.

### Line 56—Self-Employment Tax, Schedule SE

TaxWise<sup>®</sup> will automatically calculate and complete Schedule SE because Jeremy had net self-employment income of more than \$400.

### Line 57—Unreported Social Security and Medicare tax, Form 4137

Stacey kept a daily tip record and reported her tips to her employer as required. She was not required to report her tips for March, April, May, October, and November because she received less than \$20 per month. Her total unreported tip income was \$91. Open Form 4137, *Social Security Tax on Unreported Tip Income (Spouse)*, and enter the \$91 unreported income on line 4. The \$91 must also be entered on line 5 because the amount is not subject to Social Security or Medicare taxes since the amount was less than \$20 in a calendar month.

### **Line 64a—Earned Income Credit**

Sean and Stacey want to know if they qualify for Earned Income Credit (EIC) this year. Complete the questions on Schedule EIC, then answer any questions on the EIC worksheet, if necessary.

### **Line 65—Additional Child Tax Credit, Form 8812**

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Form 8812.

### **Line 66—Refundable American Opportunity Credit**

Sean and Stacey wants to know if they will qualify for the refundable portion of the American Opportunity Credit. Verify the taxpayer data is entered correctly on Form 8863.

### **Line 74—Amount You Want Refunded to You**

Sean and Stacey would like their refund direct deposited into their checking account.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

### **Finishing the Return**

Sean and Stacey authorized the use of the Practitioner PIN to sign their return. They signed Form 8879, giving the volunteer tax preparer permission to enter the PINs for them.

Check the return to see if there is any tax credit showing on Line 52. If there isn't, delete Form 5695 to avoid a rejected return.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

## Advanced Practice Exercises 9–12

### Exercise 9 – Baylor Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Ben	M. I. A.	Last Name Baylor	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Pat	M. I. N.	Last Name Harper	Is 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 YS      Zip Code Your Zip Code
4. Contact Information Phone: 713-235-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 03/12/1934	6. Your Job Title Retired	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 10/30/1936	10. Spouse's Job Title 6/21/11 Deceased	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: 2011

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Madison Chambers	4/5/1994	Grandchild	9	Yes	S	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 9 – Baylor Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: Gambling  
(Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- N/A
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**

**Additional Tax Preparer Notes:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



## Interview Notes – Baylor

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- Ben is retired and Pat was a housewife prior to her death.
- Ben does not wish to contribute to the Presidential Election Campaign Fund. He states that he does not wish to indicate a contribution for his spouse either.
- Ben's granddaughter, Madison Chambers, moved in with them in April of 2011. He provides all her support. She was born in France where her parents were stationed.
- Ben had high unreimbursed medical expenses, which may allow him to itemize. He brought a list of his Schedule A expenditures. Ben and Pat did not have enough expenses to itemize previously. There is no local sales tax where they live.
- Pat had gambling losses of \$2,550.
- Ben Baylor wants a check for any refund and will pay by check if they owe.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

Ben's list of Schedule A expenses:

Doctor bills		\$4,723
Hospital bills		\$5,168
Medical mileage	93 miles per month (1,116 total miles)	
Prescription drugs		\$1,756
Prescription eyeglasses		\$210
Church donations (statement from church)		\$850
Church raffle ticket (didn't win)		\$25
Public Broadcasting System (receipt from PBS)		\$201
Salvation Army (Receipt for FMV for used clothes in good condition)		\$350
Funeral expenses		\$6,875
Home mortgage interest (from Form 1098)		\$2,164
County real estate tax (from tax statement)		\$378
City real estate tax (from tax statement)		\$120
Personal property tax (based on vehicle value)		\$623
Gambling losses		\$2,550

Use Indiana for state sales tax computation, with no local taxes added.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>The Lone Star Fund</b> 10005 Gesner, Suite 587 Houston, TX 77079		<b>1a</b> Total ordinary dividends \$ 1,565.00	OMB No. 1545-0110  <b>2011</b>	<b>Dividends and Distributions</b>  <b>Form 1099-DIV</b>	
		<b>1b</b> Qualified dividends \$ 875.00			
		<b>2a</b> Total capital gain distr. \$ 737.00	<b>2b</b> Unrecap. Sec. 1250 gain \$		<b>Copy B For Recipient</b>
PAYER'S federal identification number  21-5XXXXXX	RECIPIENT'S identification number  221-XX-XXXX	<b>2c</b> Section 1202 gain \$	<b>2d</b> Collectibles (28%) gain \$		
RECIPIENT'S name  <b>Ben A. Baylor</b>  Street address (including apt. no.)  <b>30911 Lost Meadow</b>  City, state, and ZIP code <b>Your City, State and ZIP Code</b>		<b>3</b> Nondividend distributions \$	<b>4</b> 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.	
		<b>5</b> Investment expenses \$	<b>6</b> Foreign tax paid \$		
		<b>8</b> Cash liquidation distributions \$	<b>9</b> Noncash liquidation distributions \$		
Account number (see instructions)					

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

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code  <b>Defense Finance &amp; Accounting SVC</b> <b>US Military Retirement Pay</b> P.O.Box 7139 Indianapolis, IN 46249		<b>1</b> Gross distribution \$ 23,919.00	OMB No. 1545-0119  <b>2011</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Form 1099-R</b>	
		<b>2a</b> Taxable amount \$ 23,919.00			
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		<b>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.</b>
PAYER'S federal identification number  11-2XXXXXX	RECIPIENT'S identification number  221-XX-XXXX	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 1,580.00	This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name  <b>Ben A. Baylor</b>  Street address (including apt. no.)  <b>30911 Lost Meadow</b>  City, state, and ZIP code <b>Your City, State and ZIP Code</b>		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$		
		<b>7</b> Distribution code(s) 7	<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no. YS 11-2XXXXXX	<b>14</b> State distribution \$ 23,919.00	
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$	

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

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code <b>Harris Trust P.O. Box 1389 Indianapolis, IN 46204</b>		1 Gross distribution \$ 13,223.00	OMB No. 1545-0119 <b>2011</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		2a Taxable amount \$ 13,223.00	Form <b>1099-R</b>	
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
PAYER'S federal identification number <b>21-7XXXXXX</b>	RECIPIENT'S identification number <b>221-XX-XXXX</b>	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	
RECIPIENT'S name <b>Ben A. Baylor</b>  Street address (including apt. no.) <b>30911 Lost Meadow</b>  City, state, and ZIP code <b>Your City, State and ZIP Code</b>		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
		7 Distribution code(s) <b>7</b>	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. <b>YS 22-2XXXXXX</b>	14 State distribution \$ 13,223.00
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$

Form **1099-R** Department of the Treasury - 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.**

This information is being furnished to the Internal Revenue Service.

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**2011**

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

Box 1. Name <b>BEN A. BAYLOR</b>	Box 2. Beneficiary's Social Security Number <b>221-XX-XXXX</b>
Box 3. Benefits Paid in 2011 <b>\$12,108.00</b>	Box 4. Benefits Repaid to SSA in 2011 <b>\$0.00</b>
Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>\$12,108.00</b>	
<p style="text-align: center; font-weight: bold; font-size: small;">DESCRIPTION OF AMOUNT IN BOX 3</p> <p>Paid by check or direct deposit: \$10,047.20</p> <p>Medicare Part B premiums deducted from your benefits: \$1,334.80</p> <p>Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$426.00</p> <p>Total Additions: \$12,108.00</p> <p>Benefits for 2011: \$12,108.00</p>	<p style="text-align: center; font-weight: bold; font-size: small;">DESCRIPTION OF AMOUNT IN BOX 4</p> <p>Box 6. Voluntary Federal Income Tax Withholding <b>\$300.00</b></p> <p>Box 7. Address <b>BEN A. BAYLOR 30911 LOST MEADOW YOUR CITY, STATE AND ZIP CODE</b></p> <p>Box 8. Claim Number (Use this number if you need to contact SSA.)</p>

Draft as of May 15, 2011 - Subject to Change

Form SSA-1099-SM (1-2011) **DO NOT RETURN THIS FORM TO SSA OR IRS**

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**2011**

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

Box 1. Name <b>PAT N. HARPER</b>		Box 2. Beneficiary's Social Security Number <b>222-XX-XXXX</b>	
Box 3. Benefits Paid in 2011 <b>\$7,920.00</b>	Box 4. Benefits Repaid to SSA in 2011 <b>\$0.00</b>	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>\$7,920.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3  Paid by check or direct deposit: \$6,350.60  Medicare Part B premiums deducted from your benefits: \$1,269.40  Medicare Prescription Drug premiums (Part D) deducted from your benefits:  Total Additions: \$7,920.00 Benefits for 2011: \$7,920.00		DESCRIPTION OF AMOUNT IN BOX 4  Box 6. Voluntary Federal Income Tax Withholding \$300.00  Box 7. Address  <b>PAT N. HARPER</b>  <b>30911 LOST MEADOW</b>  <b>YOUR CITY, STATE AND ZIP CODE</b>  Box 8. Claim Number (Use this number if you need to contact SSA)	

Draft as of May 15, 2011 - Subject to Change

Form SSA-1099-SM (1-2011)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238	
PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>CASINO REALE</b> <b>14011 Gamblers Way Road</b> <b>Charlestown, IN 47111</b> <b>21-8xxxxxx (866) 555-xxx</b>	1 Gross winnings <b>\$ 1,200.00</b>	2 Federal income tax withheld <b>\$ 200.00</b>	2011 <b>Form W-2G</b>  <b>Certain Gambling Winnings</b>  This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.		
	3 Type of wager <b>Slots</b>	4 Date won <b>01/15/2011</b>			6 Race
	5 Transaction	8 Cashier <b>2718</b>			12 Second I.D.
	7 Winnings from identical wagers	10 Window			14 State income tax withheld <b>\$ 120.00</b>
WINNER'S name, address (including apt. no.), and ZIP code  <b>Pat N. Harper</b> <b>30911 Lost Meadow</b> <b>Your City, State and ZIP Code</b>	9 Winner's taxpayer identification no. <b>222-XX-XXXX</b>	11 First I.D.	Department of the Treasury - Internal Revenue Service		
	13 State/Payer's state identification no. <b>YS 22-3xxxxxx</b>	12 Second I.D.			
	Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.				
Signature ▶ <i>Pat N. Harper</i>		Date ▶ <b>01/15/2011</b>			
Form <b>W-2G</b>					

**Exercise 10 – Austin Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Paul	M. I. D.	Last Name Austin	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 128 Lone Oak Road	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 602-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 02/14/1939	6. Your Job Title Machinist	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, **email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)** or call toll free **1-877-330-1205**.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 10 – Austin Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 10 – Austin Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- N/A
- \_\_\_\_\_
- \_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer’s identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



<b>Paul D. Austin</b>	<b>1234</b>
128 Lone Oak Rd.	15-00000000
Your City, State, and ZIP Code	
PAY TO THE ORDER OF	\$
	DOLLARS
<b>Yellow Rose Credit Union</b>	
Austin, TX 73301	
For	
:062005690   :00578965542	1234

## Interview Notes – Austin

- Paul and Lindsey Austin have been separated since 2005. They have not lived together since the separation, but their divorce is not finalized.
- They have three adult children.
- Lindsey has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Paul itemized deductions last year and received a refund from the state department of revenue for \$171. His itemized deductions totaled \$13,750, and his taxable income was \$8,549. The amount from last year's Schedule A, line 5a (income taxes) was \$336 and line 5b (general sales taxes) was \$350. The general sales tax provision was used.
- Paul retired from the railroad on June 1, 2004, and now works part-time as a machinist. His annuity does not make provisions for a joint and survivor annuity.
- His church contributions were \$1,700 (per statement from church).
- Paul purchased a new home on April 18, 2008 for \$134,000. He received \$7,500 for his First Time Home Buyer's Credit. IRS sent him a CP03A reminding him about the repayment of the annual \$500 that needs to be included on his tax return.
- He paid \$125 in personal property taxes (value based).
- If Paul gets a refund of at least \$500 he would like to buy \$200 of savings bonds and split the remainder equally between his checking account and next year's tax payment. If Paul owes he wants the payment electronically debited from his checking account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

		a Employee's social security number 231-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 22-5XXXXXX				1 Wages, tips, other compensation \$22,876.39		2 Federal income tax withheld \$2,617.10									
c Employer's name, address, and ZIP code Johnson Precision Tool and Die 612 Capitol Road Austin, TX 73301				3 Social security wages \$22,876.39		4 Social security tax withheld \$960.81									
				5 Medicare wages and tips \$22,876.39		6 Medicare tax withheld \$331.71									
				7 Social security tips		8 Allocated tips									
d Control number				9		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. Paul Austin 128 Lone Oak Rd. Your City, State, and ZIP Code				11 Nonqualified plans		12a See instructions for box 12									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS   2-15XXXXXX		16 State wages, tips, etc. \$22,876.39		17 State income tax \$1,520.69		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2011** Department of the Treasury—Internal Revenue Service

Copy B— To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0901		<b>2011</b>		<b>Mortgage Interest Statement</b>	
RECIPIENT'S/LENDER'S name, address, and telephone number Yellow Rose Credit Union 1209 Lamar Avenue Austin, TX 73301				* 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.		Form <b>1098</b>		<b>Copy B For Payer/Borrower</b> 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.	
RECIPIENT'S federal identification no. 22-6XXXXXX		PAYER'S social security number 231-XX-XXXX		1 Mortgage interest received from payer(s)/borrower(s)* \$ 4,677.34					
PAYER'S/BORROWER'S name Paul Austin  Street address (including apt. no.) 128 Lone Oak Street. City, state, and ZIP code Your City, State and ZIP Code				2 Points paid on purchase of principal residence \$					
				3 Refund of overpaid interest \$					
Account number (see instructions)				4 Mortgage insurance premiums \$ 818.56					
				5 real estate taxes -- \$2,012.30					

Form **1098** (keep for your records) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>Bail Brokerage Services</b> 1300 Texas Avenue Austin, TX 73301		<b>1a</b> Total ordinary dividends \$ 123.75	<b>2011</b>  Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>
		<b>1b</b> Qualified dividends \$ 123.75		
PAYER'S federal identification number 22-7XXXXXX		<b>2a</b> Total capital gain distr. \$ 68.12		<b>Copy B For Recipient</b>
		<b>2b</b> Unrecap. Sec. 1250 gain \$		
RECIPIENT'S identification number 231-XX-XXXX		<b>2c</b> Section 1202 gain \$	<b>2d</b> Collectibles (28%) gain \$	
RECIPIENT'S name  <b>Paul Austin</b>  Street address (including apt. no.) 128 Lone Oak Rd.  City, state, and ZIP code Your City, State, and ZIP Code		<b>3</b> Nondividend distributions \$	<b>4</b> 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.
		<b>5</b> Investment expenses \$	<b>6</b> Foreign tax paid \$	
<b>7</b> Foreign country or U.S. possession \$		<b>8</b> Cash liquidation distributions \$		
<b>9</b> Noncash liquidation distributions \$		<b>10</b> Federal income tax withheld \$ 750.00		
<b>11</b> Medicare Premium Total \$ 1,156.80		<b>12</b> Country \$		

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

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE <b>UNITED STATES RAILROAD RETIREMENT BOARD</b> 844 N RUSH ST CHICAGO IL 60611-2092		<b>2011</b>	PAYMENTS BY THE RAILROAD RETIREMENT BOARD		
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		<b>3.</b> Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2011 \$ 7,368.00	<b>COPY C -</b>  FOR RECIPIENT'S RECORDS  THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.		
<b>1.</b> Claim Number and Payee Code		<b>4.</b> Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2011			
<b>2.</b> Recipient's Identification Number 231-XX-XXXX		<b>5.</b> Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2011 \$ 7,368.00			
Recipient's Name, Street Address, City, State, and Zip Code  <b>PAUL AUSTIN</b> 128 LONE OAK ROAD YOUR CITY, STATE AND ZIP CODE		<b>6.</b> Workers' Compensation Offset in 2011			
		<b>7.</b> Social Security Equivalent Benefit Portion of Tier 1 Paid for 2010			
		<b>8.</b> Social Security Equivalent Benefit Portion of Tier 1 Paid for 2009			
		<b>9.</b> Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2009			
		<b>10.</b> Federal Income Tax Withheld \$ 750.00			<b>11.</b> Medicare Premium Total \$ 1,156.80

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

Draft as of June 13, 2011 - Subject to Change

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE <b>UNITED STATES RAILROAD RETIREMENT BOARD</b> 844 N RUSH ST CHICAGO IL 60611-2092		<b>2011</b>	ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		<b>3.</b> Employee Contributions \$15,397.25	<b>COPY B -</b>  <b>REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN.</b>  THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
<b>1.</b> Claim Number and Payee Code		<b>4.</b> Contributory Amount Paid \$9,397.25				
<b>2.</b> Recipient's Identification Number 231-XX-XXXX		<b>5.</b> Vested Dual Benefit				
Recipient's Name, Street Address, City, State, and ZIP Code  <b>PAUL AUSTIN</b> 128 LONE OAK ROAD YOUR CITY, STATE AND ZIP CODE		<b>6.</b> Supplemental Annuity				
		<b>7.</b> Total Gross Paid \$9,397.25				
		<b>8.</b> Repayments				
		<b>9.</b> Federal Income Tax Withheld \$1,561.00				
		<b>10.</b> Rate of Tax			<b>11.</b> Country	<b>12.</b> Medicare Premium Total

FORM RRB-1099-R Draft as of June 13, 2011 - Subject to Change

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Davidson Bank & Trust Co. P.O. Box 848 Raleigh, NC 27611		<b>1</b> Gross distribution \$ 838.00	OMB No. 1545-0119 <b>2011</b> Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ 838.00	<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 22-8XXXXXX	RECIPIENT'S identification number 231-XX-XXXX	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 83.00		<b>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.</b>  This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name Paul Austin		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 128 Lone Oak Rd.  City, state, and ZIP code Your City, State and Zip Code		<b>7</b> Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	<b>8</b> Other \$ %	
<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$	<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>14</b> State distribution \$	<b>17</b> Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

# Exercise 11 – Fleming Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Anna	M. I. E.	Last Name Fleming	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 365 Wilkes Drive	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 313-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 09/16/1965	6. Your Job Title Editor	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 02/18/2008

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) <small>Do not enter your name or spouse's name below.</small>	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
James Fleming	12/25/05	Son	12	Yes	S	Yes	Yes
Grete Fleming	10/16/04	Daughter	12	Yes	S	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 11 – Fleming Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

- | <u>Yes</u>                          | <u>No</u>                           | <u>Unsure</u>            |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. 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. Refund of state/local income taxes? (Form 1099-G)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 6. Alimony Income?  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)                |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 9. 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"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____<br>(Forms W-2 G, 1099-MISC) |

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

- | <u>Yes</u>                          | <u>No</u>                           | <u>Unsure</u>            |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: 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? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 7. 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. Charitable contributions?  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?   |

### Part V. Life Events – In 2011 Did you (or your spouse):

- | <u>Yes</u>               | <u>No</u>                           | <u>Unsure</u>            |  |
|--------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Form 5498-SA)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. 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. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?            |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. 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. Receive the First Time Homebuyers Credit in 2008?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____           |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?            |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 11 – Fleming Intake and Interview Sheet, page 4 of 4**

Section B. For Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
<p><b>Remember:</b> You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 &amp; 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.</p> <p><b>Must be completed by Certified Volunteer only if persons are listed in Part II Question 2</b></p> <p><b>Check if persons are listed in Part II Question 2</b> <input type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p><input type="checkbox"/> N/A</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><b>Reminders</b></p> <p>Use Publication 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Your Federal Income Tax</i> in making tax law determinations.</p>	<p><b>Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</b></p> <p>1. <b>Sections A &amp; B</b> of this form are complete.</p> <p>2. <b>Taxpayer’s identity, address and phone numbers</b> were verified.</p> <p>3. <b>Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents</b> match the supporting documents.</p> <p>4. <b>Filing Status</b> is correctly determined.</p> <p>5. <b>Personal and Dependency Exemptions</b> are entered correctly on the return.</p> <p>6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.</p> <p>7. Any <b>Adjustments to Income</b> are correctly reported.</p> <p>8. <b>Standard, Additional or Itemized Deductions</b> are correct.</p> <p>9. All <b>credits</b> are correctly reported.</p> <p>10. Withholding shown on Forms W-2, 1099 and <b>Estimated Tax Payments</b> are correctly reported.</p> <p><input type="checkbox"/> <b>All tax law issues above have been addressed and necessary changes have been made.</b></p> <p><input type="checkbox"/> <b>If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.</b></p> <p><input type="checkbox"/> <b>Correct SIDN and EFIN are shown on the return.</b></p>
<p><b>Additional Tax Preparer Notes:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	



## Interview Notes – Fleming

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- Anna was employed as an editor. Starting on July 1, 2008, she also did some editing work from her home, for Wright Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$2,025 for paper, \$1,047.50 for printer cartridges, \$1,500 for postage, \$350 for a business phone line and long distance calls, and 234 miles in January and February for making deliveries. She had 10,000 other miles on her car. Anna has one car which she bought in 2007 and began using for her work when she started working at home. She has a written record of her business mileage. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$575. The Business Code for Schedule C-EZ or C is 541990.
- Anna is divorced. The divorce decree states that her ex-husband is to claim their son, James, as a dependent on his return even though Anna provides all the support for their children, Grete and James. It also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only paid for 8 months.
- Global Investment Service notified Anna that she received \$418.13 in federal- and state-exempt interest income.
- In January, 2011, Anna took an IRA distribution of \$5,000 to pay off credit card debt.
- Anna wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional taxes.
- As you are going over Form 13614-C with Anna, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Anna paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Your City, State and ZIP Code, for Grete's and James's care while she was at work. She paid the day-care center \$1,793.
- Anna had a serious accident in June, 2011, and stopped working. She collected unemployment compensation but was too young to retire. Anna is now totally and permanently disabled.
- Anna's education expenditures could be a business expense, or a credit. Determine the most advantageous benefit for which she is qualified.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

a Employee's social security number  
241-XX-XXXX

OMB No. 1545-0008

Safe, accurate,  
FAST! Use



Visit the IRS website at  
www.irs.gov/efile

b Employer identification number (EIN) 23-5XXXXXX		1 Wages, tips, other compensation \$14,598.00		2 Federal income tax withheld \$1,001.65	
c Employer's name, address, and ZIP code Oakwood World-Herald 1334 Dana Street Dayton, OH 45402		3 Social security wages \$14,598.00		4 Social security tax withheld \$613.12	
		5 Medicare wages and tips \$14,598.00		6 Medicare tax withheld \$211.67	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Anna E. Fleming 356 Wilkes Drive Your City, State, and ZIP Code		11 Nonqualified plans Suff.		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
YS	24-1XXXXXX	\$14,598.00	\$574.50		
					20 Locality name

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

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 241-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 23-6XXXXXX		1 Wages, tips, other compensation \$2,532.00	2 Federal income tax withheld \$328.00			
c Employer's name, address, and ZIP code Butler, Inc. 1908 N. Bend Dayton, OH 45404		3 Social security wages \$2,532.00	4 Social security tax withheld \$106.34			
		5 Medicare wages and tips \$2,532.00	6 Medicare tax withheld \$36.71			
		7 Social security tips	8 Allocated tips			
d Control number		9	10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Anna E. Fleming 356 Wilkes Drive Your City, State, and ZIP Code		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b			
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	
YS	23-6XXXXXX	\$2,532.00	\$201.00			
				20 Locality name		

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Parks National Bank 102 Overbrook Road Dayton, OH 45402		Payer's RTN (optional)	OMB No. 1545-0112		
		1 Interest income \$ 416.87	2011 Interest Income Form 1099-INT		
		2 Early withdrawal penalty \$			
PAYER'S federal identification number 23-7XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		<b>Copy B For Recipient</b> 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 Anna E. Fleming  Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, and ZIP Code		4 Federal income tax withheld \$ 38.56	5 Investment expenses \$		
		6 Foreign tax paid \$	7 Foreign country or U.S. possession		
Account number (see instructions)		8 Tax-exempt interest \$	9 Specified private activity bond interest \$		
		10 Tax-exempt bond CUSIP no. (see instructions)			

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

		<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Northern Financial Services P.O. Box 1011 Fairbanks, AK 99701		<b>1</b> Gross distribution \$ 5,000.00	2011 Form 1099-R			
		<b>2a</b> Taxable amount \$ 5,000.00				
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		<b>Copy B</b> <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.</b>  This information is being furnished to the Internal Revenue Service.	
PAYER'S federal identification number 23-8XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 750.00			
RECIPIENT'S name Anna E. Fleming		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) 356 Wilkes Drive		<b>7</b> Distribution code(s) 1	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	<b>8</b> Other \$ %		
City, state, and ZIP code Your City, State, ZIP Code		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.	<b>14</b> State distribution \$		
Account number (see instructions) 12349876		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$		

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

		<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Tri-State Publishers P.O. Box 707 Cincinnati, OH 45202		<b>1</b> Gross distribution \$ 5,400.00	2011 Form 1099-R			
		<b>2a</b> Taxable amount \$ 5,400.00				
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		<b>Copy B</b> <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.</b>  This information is being furnished to the Internal Revenue Service.	
PAYER'S federal identification number 23-9XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$			
RECIPIENT'S name Anna E. Fleming		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) 356 Wilkes Drive		<b>7</b> Distribution code(s) 3	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %		
City, state, and ZIP code Your City, State, ZIP Code		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.	<b>14</b> State distribution \$		
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$		

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

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Wright Publishing</b> P.O. Box 1765 Dayton, OH 45404		1 Rents	OMB No. 1545-0115  <div style="font-size: 2em; font-weight: bold;">2011</div> Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		\$			
		2 Royalties			
PAYER'S federal identification number <b>24-0XXXXXX</b>		RECIPIENT'S identification number <b>241-XX-XXXX</b>		<b>Copy B For Recipient</b>	
		3 Other income	4 Federal income tax withheld		
PAYER'S federal identification number <b>24-0XXXXXX</b>		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 <b>Anna E. Fleming</b>		\$	\$		
Street address (including apt. no.) <b>356 Wilkes Drive</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
City, state, and ZIP code <b>Your City, State and Zip Code</b>		\$ <b>12,875.88</b>	\$		
Account number (see instructions)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
Account number (see instructions)		11	12		
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
Account number (see instructions)		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
\$	\$	\$		\$	

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

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Ohio Unemployment Commission</b> 747 Capitol Blvd. Columbus, OH 43270		1 Unemployment compensation	OMB No. 1545-0120  <div style="font-size: 2em; font-weight: bold;">2011</div> Form <b>1099-G</b>		<b>Certain Government Payments</b>
		\$ <b>1345.00</b>			
		2 State or local income tax refunds, credits, or offsets			
PAYER'S federal identification number <b>24-1XXXXXX</b>		RECIPIENT'S identification number <b>241-XX-XXXX</b>		<b>Copy B For Recipient</b>	
RECIPIENT'S name <b>Anne E. Fleming</b>		3 Box 2 amount is for tax year	4 Federal income tax withheld		
Street address (including apt. no.) <b>356 Wilkes Drive</b>		\$	\$ <b>135.00</b>		
City, state, and ZIP code <b>Your City, State and Zip Code</b>		5 ATAA/RTAA payments	6 Taxable grants		
Account number (see instructions)		\$	\$		
Account number (see instructions)		7 Agriculture payments	8 If checked, box 2 is trade or business income <input type="checkbox"/>		
Account number (see instructions)		9 Market gain			
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld	
Account number (see instructions)				\$	

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

**Exercise 12 – Sterling Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Steven	M. I. A.	Last Name Sterling	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Page	M. I. S.	Last Name Sterling	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 3717 Misty Meadow	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 404-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 09/21/1941	6. Your Job Title Retired	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 02/11/1951	10. Spouse's Job Title Housewife	Is Spouse: 11. Legally Blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) <small>Do not enter your name or spouse's name below.</small>	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Samantha Summers	1/13/1949	Sister	12	Yes	S	No	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 12 – Sterling Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_  
(Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 12 – Sterling Intake and Interview Sheet, page 4 of 4**

Section B. For Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
<p><b>Remember:</b> You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 &amp; 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.</p> <p><b><u>Must be completed by Certified Volunteer only if persons are listed in Part II Question 2</u></b></p> <p><b><u>Check if persons are listed in Part II Question 2</u></b> <input type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p><input type="checkbox"/> N/A</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p><b><u>Reminders</u></b></p> <p>Use Publication 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Your Federal Income Tax</i> in making tax law determinations.</p>	<p><b>Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</b></p> <p>1. <b>Sections A &amp; B</b> of this form are complete.</p> <p>2. <b>Taxpayer’s identity, address and phone numbers</b> were verified.</p> <p>3. <b>Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents</b> match the supporting documents.</p> <p>4. <b>Filing Status</b> is correctly determined.</p> <p>5. <b>Personal and Dependency Exemptions</b> are entered correctly on the return.</p> <p>6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.</p> <p>7. Any <b>Adjustments to Income</b> are correctly reported.</p> <p>8. <b>Standard, Additional or Itemized Deductions</b> are correct.</p> <p>9. All <b>credits</b> are correctly reported.</p> <p>10. Withholding shown on Forms W-2, 1099 and <b>Estimated Tax Payments</b> are correctly reported.</p> <p><input type="checkbox"/> <b>All tax law issues above have been addressed and necessary changes have been made.</b></p> <p><input type="checkbox"/> <b>If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.</b></p> <p><input type="checkbox"/> <b>Correct SIDN and EFIN are shown on the return.</b></p>
<p><b>Additional Tax Preparer Notes:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	



## Interview Notes – Sterling

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- Steven and Page have been married for over 40 years, and each year they return to your site to have their tax return completed. Steven retired from the International Brotherhood of Electrical Workers on January 1, 2008. Page, who is a housewife, is covered by the plan.
- Steven's sister, Samantha Summers, lived with them all year. She is an invalid and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Page has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Steven purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2011. He received \$23,789 net of commissions on the sale.
- Neither Steven nor Page wants \$3 to go to the Presidential Election Campaign Fund. They itemized deductions last year but did not receive any state refund. They would like to have any refund sent by check, and will pay any amount due by check.
- Page was hit by a car in February of 2008 and was severely injured. Shortly after her release from the hospital she applied for Social Security Disability. Page received a lump sum payment from the Social Security in 2011.
- The Sterlings' brought in the prior year returns to find out if they need to do amended returns due to the lump sum that Page received.
- Steven and Page have always filed joint returns and have never had any tax exempt interest. Steven's Social Security benefits have been \$15,972 for each of the prior three years. Their combined AGI for 2008 was \$36,390, for 2009 was \$36,510 and for 2010 was \$36,605.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Chapman Federal S &amp; L Association</b> 1413 5th Street Cincinnati, OH 45202		Payer's RTN (optional)		OMB No. 1545-0112  <span style="font-size: 2em; font-weight: bold;">2011</span> <b>Interest Income</b>  Form <b>1099-INT</b>
		1 Interest income		
		\$ 124.73		
		2 Early withdrawal penalty		
		\$		
PAYER'S federal identification number 24-5XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations		<b>Copy B For Recipient</b>  <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
RECIPIENT'S name <b>Steven A. Sterling</b>  Street address (including apt. no.) <b>3717 Misty Meadow</b> City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		4 Federal income tax withheld		
		\$		
		5 Investment expenses		
		\$		
		6 Foreign tax paid		7 Foreign country or U.S. possession
		\$		
		8 Tax-exempt interest		9 Specified private activity bond interest
		\$		\$
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)		
		\$		

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

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>New City Bank</b> 1 Riverview Ft. Thomas, KY 41075		Payer's RTN (optional)		OMB No. 1545-0112  <span style="font-size: 2em; font-weight: bold;">2011</span> <b>Interest Income</b>  Form <b>1099-INT</b>
		1 Interest income		
		\$ 1,864.78		
		2 Early withdrawal penalty		
		\$		
PAYER'S federal identification number 24-6XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations		<b>Copy B For Recipient</b>  <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
RECIPIENT'S name <b>Steven A. Sterling</b>  Street address (including apt. no.) <b>3717 Misty Meadow</b> City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		4 Federal income tax withheld		
		\$		
		5 Investment expenses		
		\$		
		6 Foreign tax paid		7 Foreign country or U.S. possession
		\$		
		8 Tax-exempt interest		9 Specified private activity bond interest
		\$		\$
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)		
		\$		

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

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>Bridgeport Fund</b> P.O. Box 5250 Hebron, KY 41048		<b>1a</b> Total ordinary dividends \$ 162.99	OMB No. 1545-0110  <b>2011</b>  Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>  <b>Copy B</b> <b>For Recipient</b>
		<b>1b</b> Qualified dividends \$ 106.00		
		<b>2a</b> Total capital gain distr. \$ 68.75	<b>2b</b> Unrecap. Sec. 1250 gain \$	
PAYER'S federal identification number  24-7XXXXXX	RECIPIENT'S identification number  251-XX-XXXX	<b>2c</b> Section 1202 gain \$	<b>2d</b> Collectibles (28%) gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name  <b>Steven A. Sterling</b>  Street address (including apt. no.) <b>3717 Misty Meadow</b>  City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		<b>3</b> Nondividend distributions \$	<b>4</b> Federal income tax withheld \$	
		<b>5</b> Investment expenses \$	<b>6</b> Foreign tax paid \$ 13.15	
		<b>7</b> Foreign country or U.S. possession	<b>8</b> Cash liquidation distributions \$	
Account number (see instructions)		<b>9</b> Noncash liquidation distributions \$	<b>9</b> Noncash liquidation distributions \$	
Form <b>1099-DIV</b> (keep for your records) Department of the Treasury - Internal Revenue Service				

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code  <b>Averell Pension Fund</b> 36964 Doane Road Louisville, KY 40202		<b>1</b> Gross distribution \$ 18,625.00	OMB No. 1545-0119  <b>2011</b>  Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Copy B</b> <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.</b>	
		<b>2a</b> Taxable amount \$			
		<b>2b</b> Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>		
PAYER'S federal identification number  24-8XXXXXX	RECIPIENT'S identification number  251-XX-XXXX	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 1,715.00	This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name  <b>Steven A Sterling</b>  Street address (including apt. no.) <b>3717 Misty Meadow</b>  City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$		
		<b>7</b> Distribution code(s) 7	<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$ 5,864.00		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no. \$		<b>14</b> State distribution \$
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality \$		<b>17</b> Local distribution \$
Form <b>1099-R</b> Department of the Treasury - Internal Revenue Service					

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Scripps Investment Partners 101 Main Street Cincinnati, OH 45202		<b>1</b> Gross distribution \$ 11,793.00 <b>2a</b> Taxable amount \$ 11,793.00	OMB No. 1545-0119  <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
PAYER'S federal identification number 24-9XXXXXX		<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		<b>Copy B</b> <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.</b>  This information is being furnished to the Internal Revenue Service.
RECIPIENT'S identification number 251-XX-XXXX		<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 1,179.00	
RECIPIENT'S name Steven A Sterling  Street address (including apt. no.) 3717 Misty Meadow  City, state, and ZIP code Your City, State, and ZIP Code		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$	
<b>10</b> Amount allocable to IRR within 5 years \$		<b>7</b> Distribution code(s) 7	<b>8</b> Other \$ %	
<b>11</b> 1st year of desig. Roth contrib. \$		<b>9a</b> Your percentage of total distribution % %	<b>9b</b> Total employee contributions \$	<b>12</b> State tax withheld \$
Account number (see instructions)		<b>13</b> State/Payer's state no. YS/24-9XXXXXX	<b>14</b> State distribution \$	<b>15</b> Local tax withheld \$
		<b>16</b> Name of locality	<b>17</b> Local distribution \$	

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

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

2011

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

Box 1. Name <b>PAGE S. STERLING</b>	Box 2. Beneficiary's Social Security Number <b>252-XX-XXXX</b>
Box 3. Benefits Paid in 2011 <b>\$34,545.00</b>	Box 4. Benefits Repaid to SSA in 2011 <b>\$0.00</b>
Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>\$34,545.00</b>	
<b>DESCRIPTION OF AMOUNT IN BOX 3</b>  Paid by check or direct deposit: \$32,350.20  Medicare Part B premiums deducted from your benefits: \$1,384.80  Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$810.00  Total Additions: \$34,545.00 Benefits for 2011: \$8,820.00 Benefits for 2010: \$8,820.00 Benefits for 2009: \$8,820.00 Benefits for 2008: \$8,085.00	<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withholding  Box 7. Address <b>PAGE S. STERLING</b>  <b>3717 MISTY MEADOW</b>  <b>YOUR CITY, STATE AND ZIP CODE</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of May 15, 2011 - Subject to Change

Form SSA-1099-SM (1-2011) **DO NOT RETURN THIS FORM TO SSA OR IRS**

**FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT**

**2011** • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>STEVEN A. STERLING</b>		Box 2. Beneficiary's Social Security Number <b>251-XX-XXXX</b>
Box 3. Benefits Paid in 2011 <b>\$15,972.00</b>	Box 4. Benefits Repaid to SSA in 2011 <b>\$0.00</b>	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>\$15,972.00</b>

<p align="center"><b>DESCRIPTION OF AMOUNT IN BOX 3</b></p> <p><b>Paid by check or direct deposit:</b>                  \$13,227.20</p> <p><b>Medicare Part B premiums deducted from your benefits:</b> \$1,384.80</p> <p><b>Medicare Prescription Drug premiums (Part D) deducted from your benefits:</b> \$810.00</p> <p><b>Total Additions:</b> \$15,972.00</p> <p><b>Benefits for 2011:</b> \$15,972.00</p>	<p align="center"><b>DESCRIPTION OF AMOUNT IN BOX 4</b></p> <p>Box 6. Voluntary Federal Income Tax Withholding                  \$550.00</p> <p>Box 7. Address  <b>STEVEN A STERLING</b>  <b>3717 MISTY MEADOW</b>  <b>YOUR CITY, STATE AND ZIP CODE</b></p> <p>Box 8. Claim Number (Use this number if you need to contact SSA.)</p>
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Draft as of May 15, 2011 - Subject to Change

# Advanced Comprehensive Problem

## Problem C – Kent Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Karl	M. I. R.	Last Name Kent	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Kara	M. I. B.	Last Name Bryant	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1068 Rivermeade Dr	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 259-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 07/28/1940	6. Your Job Title Clerk	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 01/15/1950	10. Spouse's Job Title School Teacher	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?  
 Single  
 Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No  
 Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_  
 Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Tamara Thomas	5/8/2006	Grandchild	12	Yes	S	Yes	Yes
Kendra Kent	3/13/1988	Daughter	12	Yes	S	Yes	Yes
Kerri Bryant	3/17/1948	Sister	12	Yes	S	No	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Problem C – Kent Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_  
(Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \$400 \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

Check if persons are listed in Part II Question 2

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

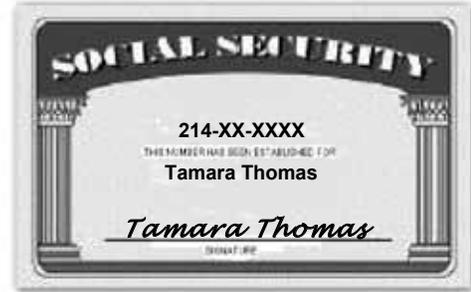
**Additional Tax Preparer Notes:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. Sections A & B of this form are complete.
- 2. Taxpayer's identity, address and phone numbers were verified.
- 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- 5. Personal and Dependency Exemptions are entered correctly on the return.
- 6. All information shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any Adjustments to Income are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All credits are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- Correct SIDN and EFIN are shown on the return.



## Interview Notes – Kent

- Karl and Kara are full-time residents of your state and they want to file a state return.
- Karl indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Kara does not wish to contribute.
- Their daughter, Kendra, is a full-time student classified as a junior at a local community college.
- Karl and Kara paid for day care for Karl's granddaughter Tamara (who lived with them full-time) while they both worked. Karl is a clerk and Kara is a schoolteacher.
- Kerri Bryant is Kara's older sister who is totally and permanently disabled. Kerri lived with the Kents all year and was fully supported by them.
- If they have a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678.
- Karl and Kara provided 100% of the support for both Kendra and Tamara.
- Kara received \$5,000 cash from the estate of her great-aunt.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

**Line 7—Wages**

<b>a</b> Employee's social security number 212-XX-XXXX		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 25-5XXXXXX			<b>1</b> Wages, tips, other compensation <b>\$13,817.00</b>		<b>2</b> Federal income tax withheld <b>\$987.00</b>					
<b>c</b> Employer's name, address, and ZIP code Jefferson Independent School District 12210 Lee Road Indianapolis, IN 46204			<b>3</b> Social security wages <b>\$13,817.00</b>		<b>4</b> Social security tax withheld <b>\$580.31</b>					
			<b>5</b> Medicare wages and tips <b>\$13,817.00</b>		<b>6</b> Medicare tax withheld <b>\$200.45</b>					
			<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number			<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name Kara B. Bryant 1068 Rivermeade Dr. Your City, State and ZIP Code			Suff. <b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12					
			<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>					
			<b>14</b> Other		<b>12c</b>					
					<b>12d</b>					
<b>f</b> Employee's address and ZIP code										
<b>15</b> State      Employer's state ID number YS      21-6XXXXXX		<b>16</b> State wages, tips, etc. <b>\$13,817.00</b>		<b>17</b> State income tax <b>\$693.00</b>		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

**Form W-2 Wage and Tax Statement 2011**
Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

<b>a</b> Employee's social security number 212-XX-XXXX		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 25-6XXXXXX			<b>1</b> Wages, tips, other compensation <b>\$28,134.00</b>		<b>2</b> Federal income tax withheld <b>\$2,176.00</b>					
<b>c</b> Employer's name, address, and ZIP code Americus Petroleum 260 Rice Street Indianapolis, IN 46204			<b>3</b> Social security wages <b>\$31,087.63</b>		<b>4</b> Social security tax withheld <b>\$1,305.68</b>					
			<b>5</b> Medicare wages and tips <b>\$31,087.63</b>		<b>6</b> Medicare tax withheld <b>\$450.77</b>					
			<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number			<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name Karl R. Kent 1068 Rivermeade Dr. Your City, State and ZIP Code			Suff. <b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 D <b>\$2,953.63</b>					
			<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>					
			<b>14</b> Other		<b>12c</b>					
					<b>12d</b>					
<b>f</b> Employee's address and ZIP code										
<b>15</b> State      Employer's state ID number YS      21-5XXXXXX		<b>16</b> State wages, tips, etc. <b>\$28,134.00</b>		<b>17</b> State income tax <b>\$1,674.00</b>		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

**Form W-2 Wage and Tax Statement 2011**
Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

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

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 8—Interest**

Karl is collecting payments on a seller-financed mortgage. The purchaser is Charles Campbell (SSN 219-XX-XXXX), 1523 North Curry Rd, Your City, State, ZIP Code. Last year Karl received \$2,782.15 interest on that loan.

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
Kendall Federal Credit Union 2602 Parks Road Indianapolis, IN 46204		1 Interest income \$ 456.00	<div style="text-align: center; font-size: 2em; font-weight: bold;">2011</div> <b>Interest Income</b>  Form <b>1099-INT</b>	
		2 Early withdrawal penalty \$ 46.00		
PAYER'S federal identification number 25-7XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		<b>Copy B For Recipient</b> <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
RECIPIENT'S name Karl R. Kent		4 Federal income tax withheld \$	5 Investment expenses \$	
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
City, state, and ZIP code Your City, State, and ZIP Code		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)		
Form <b>1099-INT</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
Gordon Investments 1239 Main Street Indianapolis, IN 46204		1 Interest income \$	<div style="text-align: center; font-size: 2em; font-weight: bold;">2011</div> <b>Interest Income</b>  Form <b>1099-INT</b>	
		2 Early withdrawal penalty \$		
PAYER'S federal identification number 12-1XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		<b>Copy B For Recipient</b> <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
RECIPIENT'S name Karl R. Kent		4 Federal income tax withheld \$	5 Investment expenses \$	
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
City, state, and ZIP code Your City, State, and ZIP Code		8 Tax-exempt interest \$ 148.63	9 Specified private activity bond interest \$	
Account number (see instructions)		10 Tax-exempt bond CUSIP no. (see instructions)		
Form <b>1099-INT</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service

Karl received a broker's statement from ZYX Investments. Enter any interest income shown on the following broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 9—Dividends**

**ZYX INVESTMENTS**

**2011 Form 1099**

456 Maple Ave  
Fairbanks, AK 99701  
970-555-XXXX

Date Prepared:

January 24, 2012

Recipient's Name and Address

Federal ID Number: 25-8XXXXXX

Karl R. Kent

Taxpayer ID Number: 211-XX-XXXX

1068 Rivermeade Drive  
Your City, State and ZIP Code

Account Number: 1111-55555

Copy B for Recipient

**Dividends and Distributions - 2011**

**Form 1099 - DIV**

Box	Description	Amount	Total
1a	Total ordinary dividends (Includes amount shown in box 1b)	\$ 231.86	\$ 231.86
1b	Qualified dividends	231.86	231.86
2a	Total Capital Gain Distributions (Includes amount shown in boxes 2b, 2c and 2d)	68.75	68.75
2b	Unrecap Sec 1250 Gain	0.00	
2c	Section 1202 Gain	0.00	
2d	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	3.75	3.75
8	Cash Liquidation Distributions		0.00
9	Noncash Liquidation Distributions		0.00

**Interest Income - 2011**

**Form 1099 - INT**

Box	Description	Amount	Total
1	Interest Income	\$123.00	\$ 123.00
3	Interest on U. S. Savings Bonds and Treasury Obligations	\$2,455.00	\$ 2,455.00
4	Federal Income Tax Withheld	\$245.00	\$ 245.00
5	Investment expenses		
6	Foreign Tax Paid		
8	Tax-Exempt Interest		\$ 189.22
9	Specific Private Activity Bond Interest		0.00

**Proceeds from Broker and Barter Transactions - 2011**

**Form 1099-B**

7 - Description	1b-Cusip Number	5- No of Shares	Cost / Basis	Buy date	1a- Sale Date	2- Gross Proceeds (Less Commissions)	4-Federal Income Tax Withheld
Rust Corporation	xxxxxxx	100	\$3,200.00	11/1/1998	9/23/2011	\$1,700.00	\$0.00
Rio Motors Inc	xxxxxxx	150	\$9,543.00	7/15/2008	6/1/2011	\$10,675.00	\$0.00
Rider corporation	xxxxxxx	65	*	*	12/30/2011	\$5,663.00	\$0.00

Total Gross Proceeds from Broker Transactions (less commissions)

\$18,038.00

Total Federal Income Tax Withheld

\$0.00

\* = Information not available

Gross Proceeds from each of your security transactions are reported individually to the IRS

Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

**2011 Form 1099**

Neither Karl nor Kara have an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Karl as reported on a 1099-DIV (or broker's statement).

**Refund Monitor-Refund (Balance Due): \$ \_\_\_\_\_**

## Line 10—Taxable Refunds

Karl and Kara itemized deductions last year and received a \$437 tax refund from the state. Their taxable income for 2010 was \$49,859. Their total itemized deductions were \$13,250. The amount of state income taxes was \$2,998 and the amount of state sales tax was \$689.00.

<input type="checkbox"/> CORRECTED (if checked)			OMB No. 1545-0120		<b>2011</b> Form <b>1099-G</b>	<b>Certain Government Payments</b>
PAYER'S name, street address, city, state, ZIP code, and telephone no. IN Department of Revenue 1600 West Indy Street Indianapolis, IN 46204		1 Unemployment compensation \$	2 State or local income tax refunds, credits, or offsets \$ 437.00			
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 \$		<b>Copy B For Recipient</b> <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>	
RECIPIENT'S name Karl R. Kent/ Kara B. Bryant		5 ATAA/RTAA payments \$	6 Taxable grants \$			
Street address (including apt. no.) 1068 Rivermeade Dr		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>			
City, state, and ZIP code Your City, State and Zip Code		9 Market gain \$				
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld \$		
Form <b>1099-G</b>		(keep for your records)		Department of the Treasury - Internal Revenue Service		

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 12—Business Income

Kara has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on Form 1099-MISC, she also received \$1,082 during the year from other doctors for this service. Her expenses included \$49.00 for paper and \$67.50 for a printer cartridge. Kara used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 35 business miles per month and 10,000 other miles. She bought the car and started using it for business on January 2, 2006. Kara has another car available for personal use.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pratt Medical Centers, Inc. 826 Payne Avenue Indianapolis, IN 46204		1 Rents \$	OMB No. 1545-0115 <b>2011</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S federal identification number 26-0XXXXXX	RECIPIENT'S identification number 212-XX-XXXX	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy B For Recipient</b>  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 Kara B. Bryant		7 Nonemployee compensation \$ 1,637.00	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apt. no.) 1068 Rivermeade Dr		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 \$	
City, state, and ZIP code Your City, State and Zip Code		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$
Form <b>1099-MISC</b> (keep for your records) Department of the Treasury - Internal Revenue Service				

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

**Line 13—Capital Gain or Loss**

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pelrum Brokerage Service 82 Durr Street Indianapolis, IN 46249		1a Date of sale or exchange 03/10/2011	OMB No. 1545-0715 <b>2011</b> Form <b>1099-B</b>	<b>Proceeds From Broker and Barter Exchange Transactions</b>
		1b Date of acquisition 07/01/2001		
		2 Sales price of stocks, bonds, etc. \$ 8,859.00	Reported to IRS <input checked="" type="checkbox"/> Sales price <input type="checkbox"/> Sales price less commissions and option premiums	
PAYER'S federal identification number 26-1XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Cost or other basis \$ 10,123.00	4 Federal income tax withheld \$	<b>Copy B For Recipient</b>  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 Karl R. Kent		5 Wash sale loss disallowed \$	6 If this box is checked, boxes 1b, 3, 5, and 8 may be blank <input type="checkbox"/>	
Street address (including apt. no.) 1068 Rivermeade Dr.		7	8 Type of gain or loss Short-term <input type="checkbox"/> Long-term <input checked="" type="checkbox"/>	
City, state, and ZIP code Your City, State, and ZIP Code		9 Description 100 shares Purdue stock		
Account number (see instructions)		10 Profit or (loss) realized in 2011 on closed contracts \$	11 Unrealized profit or (loss) on open contracts—12/31/2010 \$	
CUSIP number		12 Unrealized profit or (loss) on open contracts—12/31/2011 \$	13 Aggregate profit or (loss) on contracts \$	14 Bartering \$
Form <b>1099-B</b> (keep for your records) Department of the Treasury - Internal Revenue Service				

Karl paid \$10,123 for 100 shares of Purdue stock on July 1, 2001 and paid \$35 commission for the sale.  
**Refer to the broker's statement for additional stock sales.**

ZYX Investments does not have a record for the purchase of Rider stock. Karl inherited the 65 shares from his uncle. The stock was worth \$7,222 on 11/29/2007, the day his uncle died.

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**



## Line 16—Pensions and Annuities

CORRECTED (if checked)		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249		1 Gross distribution \$ 1,200.00	2011 Form 1099-R	
PAYER'S federal identification number 11-2XXXXXX		2a Taxable amount \$		2b Taxable amount not determined <input type="checkbox"/>
RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	5 Employee contributions / Designated Roth contributions or insurance premiums \$	
RECIPIENT'S name Karl R. Kent	6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s) 7		
Street address (including apt. no.) 1068 Rivermeade Dr	7 IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	9a Your percentage of total distribution %	
City, state, and ZIP code Your City, State, and ZIP Code	9b Total employee contributions \$	10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$
Account number (see instructions)	13 State/Payer's state no.	14 State distribution \$	15 Local tax withheld \$	16 Name of locality \$
	17 Local distribution \$			

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

Karl retired two years ago and started drawing his retirement pay on January 1, 2010. He recovered \$335 of his cost during the first year. Karl did not select a joint and survivor annuity.

CORRECTED (if checked)		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Stillman Pension Fund 36964 Dana Road Indianapolis, IN 46204		1 Gross distribution \$ 18,625.00	2011 Form 1099-R	
PAYER'S federal identification number 26-4XXXXXX		2a Taxable amount \$		2b Taxable amount not determined <input checked="" type="checkbox"/>
RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,715.00	5 Employee contributions / Designated Roth contributions or insurance premiums \$	
RECIPIENT'S name Karl R. Kent	6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s) 7		
Street address (including apt. no.) 1068 Rivermeade Dr	7 IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	9a Your percentage of total distribution %	
City, state, and ZIP code Your City, State, and ZIP Code	9b Total employee contributions \$ 5,864.00	10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$
Account number (see instructions)	13 State/Payer's state no. YS/24-0XXXXXX	14 State distribution \$	15 Local tax withheld \$	16 Name of locality \$
	17 Local distribution \$			

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

Refund – Refund (Balance Due): \$ \_\_\_\_\_

**Line 17—Royalties**

651111

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

Department of the Treasury  
Internal Revenue Service

**2011**

For calendar year 2011, or tax  
year beginning \_\_\_\_\_, 2011  
ending \_\_\_\_\_, 20\_\_\_\_

Final K-1  Amended K-1

OMB No. 1545-0099

**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  
26-5XXXXXX

**B** Partnership's name, address, city, state, and ZIP code  
Black Jack Production Company  
1001 Yukon Drive  
Fairbanks, AK 99701

**C** IRS Center where partnership filed return  
Austin

**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

**E** Partner's identifying number  
212-XX-XXXX

**F** Partner's name, address, city, state, and ZIP code  
Kara B. Bryant  
1068 Rivermeade Drive  
Your City, State and Zip Code

**G**  General partner or LLC member-manager  Limited partner or other LLC member

**H**  Domestic partner  Foreign partner

**I** What type of entity is this partner? \_\_\_\_\_

**J** Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

**K** Partner's share of liabilities at year end:

Nonrecourse . . . . . \$ \_\_\_\_\_

Qualified nonrecourse financing . . . \$ \_\_\_\_\_

Recourse . . . . . \$ \_\_\_\_\_

**L** Partner's capital account analysis:

Beginning capital account . . . . \$ \_\_\_\_\_

Capital contributed during the year \$ \_\_\_\_\_

Current year increase (decrease) . . \$ \_\_\_\_\_

Withdrawals & distributions . . . \$ ( \_\_\_\_\_ )

Ending capital account . . . . . \$ \_\_\_\_\_

Tax basis  GAAP  Section 704(b) book  
 Other (explain) \_\_\_\_\_

**M** Did the partner contribute property with a built-in gain or loss?  
 Yes  No  
If "Yes," attach statement (see instructions)

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

<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)	<b>16</b>	Foreign transactions
<b>4</b>	Guaranteed payments		
<b>5</b>	Interest income		
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualified dividends		
<b>7</b>	Royalties		\$1,050.00
<b>8</b>	Net short-term capital gain (loss)		
<b>9a</b>	Net long-term capital gain (loss)	<b>17</b>	Alternative minimum tax (AMT) items
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain		
<b>10</b>	Net section 1231 gain (loss)	<b>18</b>	Tax-exempt income and nondeductible expenses
<b>11</b>	Other income (loss)		
<b>12</b>	Section 179 deduction		
<b>13</b>	Other deductions		
<b>14</b>	Self-employment earnings (loss)		
		<b>19</b>	Distributions
		<b>20</b>	Other information

\*See attached statement for additional information.

For IRS Use Only

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Cat. No. 11394R

Schedule K-1 (Form 1065) 2011

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

## Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name, street address, city, state, ZIP code, and telephone no. Indiana Unemployment Commission 32 Sutton Road Indianapolis, IN 46204		1 Unemployment compensation \$ 2,550.00	OMB No. 1545-0120  <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1099-G			<b>Certain Government Payments</b>
		2 State or local income tax refunds, credits, or offsets \$				
PAYER'S federal identification number 26-6XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year \$	4 Federal income tax withheld \$ 120.00		<b>Copy B For Recipient</b>  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 Karl R. Kent  Street address (including apt. no.) 1068 Rivermeade Dr  City, state, and ZIP code Your City, State and Zip Code		5 ATAA/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)	10a State	10b State identification no.	11 State income tax withheld \$			
Form 1099-G		(keep for your records)		Department of the Treasury - Internal Revenue Service		

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 20—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2011		
• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name <b>KARL R. KENT</b>	Box 2. Beneficiary's Social Security Number <b>211-XX-XXXX</b>	
Box 3. Benefits Paid in 2011 <b>\$13,682.00</b>	Box 4. Benefits Repaid to SSA in 2011 <b>\$0.00</b>	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>\$13,682.00</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b>  Paid by check or direct deposit: \$11,337.20  Medicare Part B premiums deducted from your benefits: \$1,384.80  Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$600.00  Total Additions: \$13,682.00  Benefits for 2011: \$13,682.00		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withholding <b>\$360.00</b>  Box 7. Address  <b>KARL R. KENT</b> <b>1068 RIVERMEADE DRIVE</b> <b>YOUR CITY, STATE AND ZIP CODE</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2011 - Subject to Change		
Form SSA-1099-SM (1-2011)		DO NOT RETURN THIS FORM TO SSA OR IRS

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 21—Other Income**

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238	
PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>Lottery Board</b> 19 West Jackson Street  Indianapolis, IN 46204  26-7XXXXXX (888)-341-XXXX	1 Gross winnings <b>1,200.00</b>	2 Federal income tax withheld		<b>2011</b> <b>Form W-2G</b>  <b>Certain Gambling Winnings</b>	
	3 Type of wager <b>Lottery</b>	4 Date won <b>04/14/2011</b>			
	5 Transaction	6 Race			
	7 Winnings from identical wagers	8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code  <b>Kara B Bryant</b>  1068 Rivermeade Dr.  Your City, State and ZIP Code	9 Winner's taxpayer identification no. <b>212-XX-XXXX</b>	10 Window		This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.	
	11 First I.D.	12 Second I.D.			
	13 State/Payer's state identification no. <b>YS 22-3xxxxxx</b>	14 State income tax withheld <b>36.00</b>			
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.					
Signature ► <i>Kara B. Bryant</i>				Date ► <b>04/14/2011</b>	
Form <b>W-2G</b>		Department of the Treasury - Internal Revenue Service			

Kara had \$2,250 in gambling losses.

**Refund Monitor-Refund (Balance Due):** \$ \_\_\_\_\_

**Line 23—Educator Expenses**

Kara bought her classroom supplies for her sixth graders and has receipts totally \$375.00.

**Line 31—Alimony Paid Adjustment**

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

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 32—IRA Contribution Adjustment**

Kara would like to make a contribution to her traditional IRA account. She wants to contribute only the amount that would give her the maximum tax benefit.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 33—Student Loan Interest Adjustment**

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

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Karl wants to itemize deductions and provides the following information:

Medical insurance		\$1,200
Doctor bills		\$1,653
Hospital bills		\$3,200
Life insurance		\$1,842
Funeral expenses		\$5,600
Medical mileage	103 miles per month (1,236 miles total)	
Prescription drugs		\$965
Prescription eyeglasses		\$210
Church cash donations with canceled checks		\$1,650
Cash contributions to: National Public Radio, American Cancer Society, Shriners Children’s Hospital with canceled checks and receipts		\$225
Contributions to Millsap Elementary School with canceled checks and receipts		\$250
Salvation Army (FMV of clothes and TV in good used condition; Kents have receipts for these contributions.)		\$350
Home mortgage interest (Form 1098)		\$3,164
County real estate tax (property tax statement based on property value)		\$1,253
City real estate tax (property tax statement based on property value)		\$258
Personal property tax (based on the value)		\$624
Gambling losses		\$2,250
Speeding tickets		\$375

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 48—Credit for Child and Dependent Care Expenses

Karl and Kara paid the Maryville Day Care Center \$1,100 to watch Tamara while they worked. The address is 128 Menio St, Your City, State, and ZIP Code. Their EIN is 26-8XXXXXX.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

**Line 49—Education Credits**

Kara and Karl paid \$2,750 for Kendra’s tuition. Kendra spent \$500.00 on textbooks and supplies and \$850.00 for a new computer which was not a course requirement.

<input type="checkbox"/> CORRECTED		OMB No. 1545-1574		<b>2011</b>	<b>Tuition Statement</b>
FILER'S name, street address, city, state, ZIP code, and telephone number Northern Kentucky University Nunn Drive Founders Hall 500 Highland Heights, KY 41076		1 Payments received for qualified tuition and related expenses \$	2 Amounts billed for qualified tuition and related expenses \$ 7,750.00		
FILER'S federal identification no. 26-7XXXXXX	STUDENT'S social security number 213-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2011 <input type="checkbox"/>		<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service.	
STUDENT'S name Kendra Kent		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000.00		
Street address (including apt. no.) 1068 Rivermeade Dr		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 2012 <input type="checkbox"/>		
City, state, and ZIP code Your City, State and Zip Code		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$		
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student <input checked="" type="checkbox"/>	Form <b>1098-T</b> (keep for your records) Department of the Treasury - Internal Revenue Service		

Kara had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85.

**Refund Monitor-Refund (Balance Due):** \$ \_\_\_\_\_

**Line 52—Energy Credits, Form 5695**

The Kents insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding onsite preparation, assembly, or original installation of components. The Kents have not claimed any credits in previous years on the Form 5695.

**Refund Monitor-Refund (Balance Due):** \$ \_\_\_\_\_

**Line 62—Estimated Tax Payments**

During the year, Karl and Kara made the following estimated tax payments.

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

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

**Refund Monitor-Refund (Balance Due):** \$ \_\_\_\_\_

### **Line 73—Overpayment**

**Refund Monitor-Refund (Balance Due):** \$ \_\_\_\_\_

### **74a—Amount You Want Refunded to You**

Karl and Kara want any refund or debit deposited to or withdrawn from their checking account. (See the interview notes for their bank routing and account numbers.)

**Refund Monitor-Refund (Balance Due):** \$ \_\_\_\_\_

### **Line 75—Applied to Next Year's Estimated Taxes**

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

**Refund Monitor-Refund (Balance Due):** \$ \_\_\_\_\_

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

### **Signature Line**

Karl and Kara want to sign their return using the Practitioner's Pin.

## Advanced Supplemental Exercise

### Advanced Supplemental Exercise

Open Exercise 12 (Sterling) and continue with the following:

1. Steven and Page received several documents after they had filed their original 2011 tax return. They returned to the site that assisted them with their return.
2. Steven had forgotten that he had made the following stock sales during the tax year:
  - 100 shares of Brescoa. He received this stock on April 12, 2009 as part of an inheritance. The stock was originally purchased for \$350 but the fair market value (FMV) of the stock when inherited was \$1,650 and was \$1,120 (net proceeds) when he sold it on November 17.
  - 150 shares of Fisk. He sold the stock on June 1 for \$10,675 gross proceeds. He bought the stock for \$6,675 on July 7, 1996. He had to pay a \$25 brokerage fee to sell the stock.
  - 65 shares of Greenville Corp. He sold this stock for \$5,663 on December 12. He bought the stock through a stock purchase plan between May 4, 1999, and June 1, 2003. The total cost basis was \$7,218.
3. Page rolled over her IRA from First Oakdale IRA to Merrill Lynch IRA. Enter the following 1099-R:

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		<b>2011</b>	Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
PAYER'S name, street address, city, state, and ZIP code  First Oakdale IRA P.O. Box 25237 Dayton, OH 45402		<b>1</b> Gross distribution \$ 12,576.00	<b>2a</b> Taxable amount \$			
PAYER'S federal identification number  25-1XXXXXX	RECIPIENT'S identification number  252-XX-XXXX	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$		<b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.  This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name  Page S. Sterling  Street address (including apt. no.) 3717 Misty Meadow  City, state, and ZIP code Your City, State, and ZIP Code		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
		<b>7</b> Distribution code(s) G	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.		<b>14</b> State distribution \$	
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality		<b>17</b> Local distribution \$	

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

4. Enter Form 1099-R. Page took a distribution to pay for outstanding medical expenses.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		<b>2011</b>	Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
PAYER'S name, street address, city, state, and ZIP code <b>Newcomb Financial Services 200 Lincoln Street Cincinnati, OH 45202</b>		<b>1</b> Gross distribution \$ 10,000.00	<b>2a</b> Taxable amount \$ 10,000.00			
PAYER'S federal identification number <b>25-2XXXXXX</b>	RECIPIENT'S identification number <b>252-XX-XXXX</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 1,500.00		<b>Copy B</b> <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.</b>  This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name <b>Page S. Sterling</b>		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) <b>3717 Misty Meadow</b>		<b>7</b> Distribution code(s) <b>7</b>	<b>8</b> Other \$ %	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>		
City, state, and ZIP code <b>Your City, State, and ZIP Code</b>		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no. <b>YS 25-2XXXXXX</b>		<b>14</b> State distribution \$	
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality		<b>17</b> Local distribution \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

# Military Practice Exercises 13–15

## Exercise 13 – Parkland Intake and Interview Sheet, page 1 of 3

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

### Part I. Your Personal Information

1. Your First Name Stephen	M. I. L	Last Name Parkland	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Lisa	M. I. R	Last Name Parkland	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1979 Reed Road	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 513-555-XXXX      Cell Phone:      E-mail: None			
5. Your Date of Birth 10/13/1973	6. Your Job Title Military	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 09/13/1976	10. Spouse's Job Title Homemaker	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

### Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Timothy S Parkland	12/14/03	Son	12	Yes	Single	Yes	Yes
Hannah E Parkland	11/19/01	Daughter	12	Yes	Single	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 13 – Parkland Intake and Interview Sheet, page 2 of 3

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

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**Exercise 13 – Parkland Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

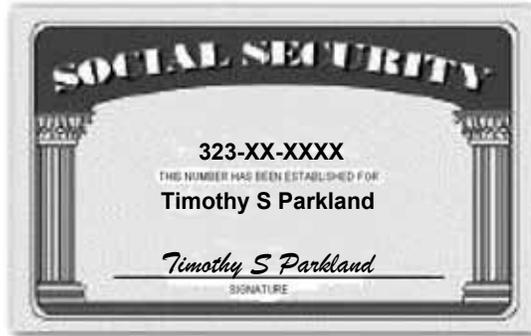
**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. Sections A & B of this form are complete.
- 2. Taxpayer’s identity, address and phone numbers were verified.
- 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- 5. Personal and Dependency Exemptions are entered correctly on the return.
- 6. All information shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any Adjustments to Income are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All credits are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- Correct SIDN and EFIN are shown on the return.

**Additional Tax Preparer Notes:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



## Interview Notes – Parkland

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While using Form 13614-C to complete the interview with Lisa, the following information was used to complete the return.

- Stephen was deployed on March 15, 2010, and returned from Iraq in support of Enduring Freedom in time to enjoy Christmas with his family this past December.
- The only information that Lisa brought with her was Stephen's W-2. Lisa also told you that they received \$22 of interest income from the Military Credit Union but did not receive a statement.
- They did not itemize last year. The state return does not need to be prepared. She said that neither of them want to designate any of their taxes for the Presidential Election Fund. If there is a refund, the check is to be mailed to their home address.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

		<b>a</b> Employee's social security number 321-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 27-5XXXXXX				<b>1</b> Wages, tips, other compensation \$0.00		<b>2</b> Federal income tax withheld \$0.00					
<b>c</b> Employer's name, address, and ZIP code DFAS P O BOX 8889 INDIANAPOLIS, IN 46249-2410				<b>3</b> Social security wages \$31,795.63		<b>4</b> Social security tax withheld \$1,335.42					
				<b>5</b> Medicare wages and tips \$31,795.63		<b>6</b> Medicare tax withheld \$461.04					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff.  Stephen L Parkland 756 Emerson Way Your City, Your State and Zip Code				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 Q      \$31,795.63					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>					
				<b>14</b> Other		<b>12c</b>					
						<b>12d</b>					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number YS      12-3456789		<b>16</b> State wages, tips, etc. \$0.00		<b>17</b> State income tax \$0.00		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

As you were talking to Lisa while completing the diagnostics, she mentioned that she needed to get home as soon as possible. A neighbor was coming by her home to pick up a dress that she had altered. When you inquired further, she told you that she did minor alterations and repairs. Her in-home business is conducted in her military-provided housing, as approved by the base commander.

You asked about her income and any money that she spent on supplies. Lisa stated she had only made \$7,500 doing this work and paid \$728 in expenses. She said that she never had to maintain any inventory because she purchased supplies for each repair as she worked on it.

You explained to Lisa that the money she earned was taxable and subject to self-employment and would need to be included on their return. You advised her that since this was regarded as a business to be sure to keep records of any money received and of any expenses associated with this type of work. Since it was taxable she would be able to deduct expenses associated with the work.

Include this additional information in the Parklands' return.

**Exercise 14 – Stetson Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name James	M. I. P	Last Name Stetson	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Dora	M. I. E	Last Name Stetson	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 314 Emerson Way	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 615-555-XXXX      Cell Phone:      E-mail: None			
5. Your Date of Birth 11/19/1973	6. Your Job Title Military	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 12/21/1974	10. Spouse's Job Title Retail Sales	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes       No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Helen Stetson	07/29/02	Daughter	12	Yes	Single	Yes	Yes
William Burns	08/15/00	Son	12	Yes	Single	Yes	Yes
Gracie Stetson	09/08/99	Daughter	0	Yes	Single	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 14 – Stetson Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

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**Exercise 14 – Stetson Intake and Interview Sheet, page 3 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. **Sections A & B** of this form are complete.
- 2. **Taxpayer’s identity, address and phone numbers** were verified.
- 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
- 4. **Filing Status** is correctly determined.
- 5. **Personal and Dependency Exemptions** are entered correctly on the return.
- 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. **Standard, Additional or Itemized Deductions** are correct.
- 9. All **credits** are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



## Interview Notes – Stetson

---

While using Form 13614-C to complete the interview with James and Dora, the following information was used to complete the return.

- The Stetsons moved to their current base from a base in North Carolina on September 1, 2010.
- James' daughter, Gracie, from his previous marriage lives with her mother. James pays \$326 per month in child support. James has a signed Form 8332 that allows him to claim the exemption for Gracie in even-numbered years.
- William is Dora's child. His father is deceased. He lived with his mother all year.
- Helen is the child of this marriage.
- While at this base they paid for after-school day care for William and Helen. They paid \$100 per week for 15 weeks to Terrill's Tots, 798 Lucas Way, Your City, Your State, Your ZIP Code. The EIN for Terrill's Tots is 29-2XXXXXX.
- James worked as a part time teacher for the off-site campus of the University of Maryland. He was paid \$1,500.00 and incurred mileage expenses from January 17, 2011 through March 17, 2011 of \$250 and expenses for supplies of \$103.
- They did not itemize last year. The state return does not need to be prepared. Neither James nor Dora would like to contribute to the Presidential Election Campaign Fund. If there is a refund, the check is to be mailed to their home address.
- Neither are full time students and EITC has never been disallowed.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

		<b>a</b> Employee's social security number 331-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 27-5XXXXXX				<b>1</b> Wages, tips, other compensation \$32,340.50		<b>2</b> Federal income tax withheld \$4,851.07					
<b>c</b> Employer's name, address, and ZIP code DFAS P.O. Box 8889 Indianapolis, IN 46249-2410				<b>3</b> Social security wages \$38,340.50		<b>4</b> Social security tax withheld \$1,610.30					
				<b>5</b> Medicare wages and tips \$38,340.50		<b>6</b> Medicare tax withheld \$555.94					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial Last name Suff.  James Stetson 798 Park Drive Your City, State and Zip Code				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 D \$6,000.00					
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>					
				<b>14</b> Other		<b>12c</b>					
						<b>12d</b>					
<b>f</b> Employee's address and ZIP code		<b>15</b> State Employer's state ID number YS 98-7654321		<b>16</b> State wages, tips, etc. \$32,304.50		<b>17</b> State income tax \$2,398.67		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax	
								<b>20</b> Locality name			

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

		<input type="checkbox"/> CORRECTED (if checked)									
PAYER'S name, street address, city, state, ZIP code, and telephone no.  University of Maryland P O Box 1259 College Park, MD 20741-1259				<b>1</b> Rents \$		OMB No. 1545-0115  <b>2011</b> Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>		<b>Copy B For Recipient</b>	
				<b>2</b> Royalties \$							
				<b>3</b> Other income \$							
<b>4</b> Federal income tax withheld \$ 57.00		<b>5</b> Fishing boat proceeds \$		<b>6</b> Medical and health care payments \$							
PAYER'S federal identification number 29-1XXXXXX		RECIPIENT'S identification number 331-XX-XXXX		<b>7</b> Nonemployee compensation \$ 1500.00		<b>8</b> 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.	
RECIPIENT'S name James Stetson				<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		<b>10</b> Crop insurance proceeds \$					
Street address (including apt. no.) 798 Park Drive				<b>11</b>		<b>12</b>					
City, state, and ZIP code Your City, Your State and Zip Code				<b>13</b> Excess golden parachute payments \$		<b>14</b> Gross proceeds paid to an attorney \$					
Account number (see instructions)				<b>15a</b> Section 409A deferrals \$		<b>15b</b> Section 409A income \$		<b>16</b> State tax withheld \$		<b>17</b> State/Payer's state no. \$	
								<b>18</b> State income \$			

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

a Employee's social security number  
331-XX-XXXX

OMB No. 1545-0008

Safe, accurate,  
FAST! Use



Visit the IRS website at  
www.irs.gov/efile

b Employer identification number (EIN) 27-4XXXXXX		1 Wages, tips, other compensation \$6,900.00		2 Federal income tax withheld \$600.00		
c Employer's name, address, and ZIP code Michelin Clothing Store 6717 Grover Drive Fairview, KY 42221		3 Social security wages \$6,900.00		4 Social security tax withheld \$289.80		
		5 Medicare wages and tips \$6,900.00		6 Medicare tax withheld \$100.05		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Dora Stetson 798 Park Drive Your City, State and Zip Code		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	67-9854321	\$6,900.00	\$295.00			

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

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

**Exercise 15 – Woods Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Ronald	M. I. C	Last Name Woods	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Patricia	M. I. A	Last Name Woods	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing Address 7491 May Lyn Way	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 717-555-XXXX      Cell Phone:      E-mail: None			
5. Your Date of Birth 05/07/1981	6. Your Job Title Military	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 12/15/1981	10. Spouse's Job Title Homemaker	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?       Yes       No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Charles Woods	03/15/07	Son	12	Yes	Single	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 15 – Woods Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 15 – Woods Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
 \_\_\_\_\_  
 \_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

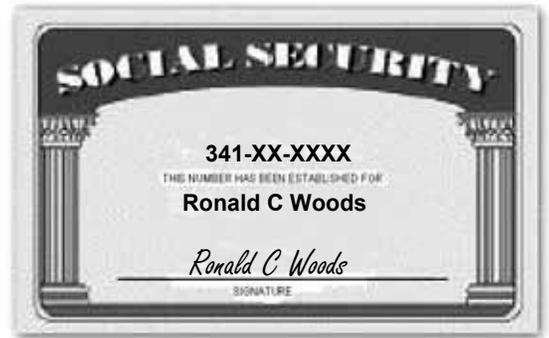
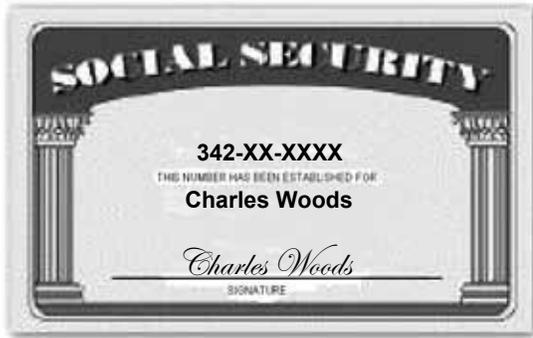
**Additional Tax Preparer Notes:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. Sections A & B of this form are complete.
  2. Taxpayer's identity, address and phone numbers were verified.
  3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
  4. Filing Status is correctly determined.
  5. Personal and Dependency Exemptions are entered correctly on the return.
  6. All information shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any Adjustments to Income are correctly reported.
  8. Standard, Additional or Itemized Deductions are correct.
  9. All credits are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- Correct SIDN and EFIN are shown on the return.



## Interview Notes – Woods

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While using Form 13614-C to complete the interview with the Woods, the following information was used to complete the return.

- Ronald returned to his home base in the United States this past year. He brought his wife Patricia, who is a Swiss citizen, and their son Charles, who was born abroad. He met and married Patricia while he was stationed in Europe.
- Ronald asked if he could file a joint return with Patricia. They provided a copy of her letter from the IRS which indicated her individual tax identification number was 9XX-70-XXXX.
- Their only income was his military salary. They do not have any deductions.
- They do not need a state return prepared for them. He did not itemize deductions last year. If there is a refund, it is to be mailed to their home. Both Ronald and Patricia wish to contribute to the Presidential Election Fund.

Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

a Employee's social security number <b>341-XX-XXXX</b>		Safe, accurate, <b>FAST! Use</b>		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>27-5XXXXXX</b>		1 Wages, tips, other compensation <b>\$27,132.50</b>		2 Federal income tax withheld <b>\$2,539.47</b>	
c Employer's name, address, and ZIP code  <b>DFAS P.O. Box 8889 Indianapolis, IN 46249-2410</b>		3 Social security wages <b>\$28,332.50</b>		4 Social security tax withheld <b>\$1,189.97</b>	
		5 Medicare wages and tips <b>\$28,332.50</b>		6 Medicare tax withheld <b>\$410.82</b>	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.  <b>Ronald Woods 749 Oak Drive Your City, State and ZIP Code</b>		11 Nonqualified plans		12a See instructions for box 12 <b>D \$1,200.00</b>	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 54-6798321</b>	16 State wages, tips, etc. <b>\$27,132.50</b>	17 State income tax <b>\$1,439.87</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement** **2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

# Military Comprehensive Problem

## Problem D – Brooks Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Samuel	M. I. L	Last Name Brooks	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Leslee	M. I. M	Last Name Brooks	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing Address 123 First Street	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 816-555-XXXX      Cell Phone: 816-541-XXXX      E-mail: None			
5. Your Date of Birth 02/04/1971	6. Your Job Title Military	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 02/11/1972	10. Spouse's Job Title Electrical Engineer	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?  
 Single  
 Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No  
 Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_  
 Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Rilea E Brooks	01/05/05	Daughter	12	Yes	Single	Yes	Yes
Jacob T Brooks	09/12/03	Son	12	Yes	Single	Yes	Yes
Kira C Brooks	12/12/99	Daughter	12	Yes	Single	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [vi.voltax@irs.gov](mailto:vi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Problem D – Brooks Intake and Interview Sheet, page 2 of 4**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

- 1. Wages or Salary? (Form W-2)
- 2. Tip Income?
- 3. Scholarships? (Forms W-2, 1098-T)
- 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- 5. Refund of state/local income taxes? (Form 1099-G)
- 6. Alimony Income?
- 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
- 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
- 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
- 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
- 11. Unemployment Compensation? (Form 1099-G)
- 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
- 13. Income (or loss) from Rental Property?
- 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

- 1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
- 2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
- 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
- 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
- 5. Medical expenses (including health insurance premiums)?
- 6. Home mortgage interest? (Form 1098)
- 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
- 8. Charitable contributions?
- 9. Child/dependent care expenses, such as day-care?

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

- 1. Have a Health Savings Account? (Form 5498-SA)
- 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
- 3. Buy, sell or have a foreclosure of your home?
- 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
- 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
- 6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
- 7. Receive the First Time Homebuyers Credit in 2008?
- 8. Pay any student loan interest? (Form 1098-E)
- 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
- 10. Attend school as a full time student? (Form 1098-T)
- 11. Adopt a child?
- 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)



**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

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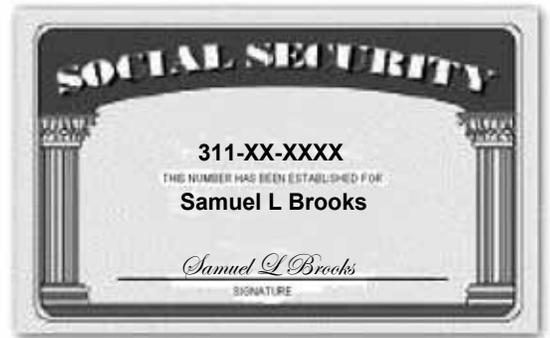
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**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. Sections A & B of this form are complete.
- 2. Taxpayer's identity, address and phone numbers were verified.
- 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- 5. Personal and Dependency Exemptions are entered correctly on the return.
- 6. All information shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any Adjustments to Income are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All credits are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- Correct SIDN and EFIN are shown on the return.



## Interview Notes — Brooks

While using Form 13614-C to complete the interview with Leslee, the following information was used to complete the return.

- The Brooks have been married for fifteen years. Samuel Brooks is a teacher presently serving in Iraq. Leslee completed some continuing professional education (CPE) requirements for her job during the year.
- The Brooks do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they would like direct deposit into their checking account. If there is a balance due they would like direct debit from their checking account. Samuel and Leslee would both like to contribute to the Presidential Election Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

**Samuel L. and Leslee M. Brooks**

**1234**

15-000000000

123 First Street  
Your City, State, and Zip Code

PAY TO THE  
ORDER OF

\$

\_\_\_\_\_ DOLLARS

**Military Credit Union**

Anytown, USA

For

\_\_\_\_\_  
|:062005690 |:00578965542 1234

**Line 7—Brooks**

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

a Employee's social security number 311-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) 30-5XXXXXX		1 Wages, tips, other compensation \$14,672.00		2 Federal income tax withheld \$300.00					
c Employer's name, address, and ZIP code  Mount Asbury School of Technology 628 Park Avenue Fairview, KY 42221		3 Social security wages \$14,672.00		4 Social security tax withheld \$616.22					
		5 Medicare wages and tips \$14,672.00		6 Medicare tax withheld \$212.74					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff.  Samuel Brooks 954 Sproul Way Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
YS	21-3456789	\$14,672.00	\$889.00						

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 311-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) 27-5XXXXXX		1 Wages, tips, other compensation \$0.00		2 Federal income tax withheld \$0.00					
c Employer's name, address, and ZIP code  DFAS P.O. Box 8889 Indianapolis, IN 46249-2410		3 Social security wages \$18,239.54		4 Social security tax withheld \$766.06					
		5 Medicare wages and tips \$18,239.54		6 Medicare tax withheld \$264.47					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff.  Samuel Brooks 954 Sproul Way Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number <b>311-XX-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>27-5XXXXXX</b>		1 Wages, tips, other compensation <b>\$1,783.95</b>		2 Federal income tax withheld <b>\$0.00</b>	
c Employer's name, address, and ZIP code  DFAS P.O. Box 8889 Indianapolis, IN 46249-2410		3 Social security wages <b>\$1,783.95</b>		4 Social security tax withheld <b>\$74.93</b>	
		5 Medicare wages and tips <b>\$1,783.95</b>		6 Medicare tax withheld <b>\$25.87</b>	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.  Samuel Brooks 954 Sproul Way Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS   13-5467982	16 State wages, tips, etc. <b>\$1,783.95</b>	17 State income tax <b>\$96.33</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number <b>312-XX-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>30-6XXXXXX</b>		1 Wages, tips, other compensation <b>\$23,276.89</b>		2 Federal income tax withheld <b>\$2,327.69</b>	
c Employer's name, address, and ZIP code  Chem-Tech Inc 1 Boardwalk Way Fairview, KY 42221		3 Social security wages <b>\$25,796.54</b>		4 Social security tax withheld <b>\$1,083.45</b>	
		5 Medicare wages and tips <b>\$25,796.54</b>		6 Medicare tax withheld <b>\$374.05</b>	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.  Leslee Brooks 954 Sproul Way Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b <b>D \$2,519.65</b>	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS   79-2356481	16 State wages, tips, etc. <b>\$23,276.89</b>	17 State income tax <b>\$2,103.45</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

**Form W-2 Wage and Tax Statement 2011** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number <b>312-XX-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) <b>11-3XXXXXX</b>		1 Wages, tips, other compensation <b>\$3,652.50</b>		2 Federal income tax withheld <b>\$913.13</b>		
c Employer's name, address, and ZIP code  <b>DFAS ROME ATTN: MIL PCS TRAVEL 325 BROOKS ROAD ROME, NY 13441-4527</b>		3 Social security wages <b>\$3,652.50</b>		4 Social security tax withheld <b>\$153.41</b>		
		5 Medicare wages and tips <b>\$3,652.50</b>		6 Medicare tax withheld <b>\$52.96</b>		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12 <b>P \$546.83</b>		
Samuel L Brooks 954 Sproul Way Your City, State and ZIP Code		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	33-4567910	\$3,652.50	\$0.00			

Form **W-2 Wage and Tax Statement** **2011** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

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

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Line 17—Rental Real Estate

When the Brooks moved to Samuel's first duty station, they could not sell their home. They asked a realtor friend to find a renter for them. It was available for rent July 1, 2011. They had records to show the income and expenses related to the rental property. They actively participated in their rental property.

It was rented on August 1, for \$700 per month. They collected \$3,500 in rent for 2011. Their rental expenses included \$135 to their friend for finding a renter and \$235 for yard maintenance and some small repairs. They paid \$400 per year for property insurance. They received Form 1098, *Mortgage Interest Statement*, from Oak Grove National Bank. The bank reported that they had paid \$5,815 in mortgage interest and \$1,380 in property taxes on their home, which was located in Maple Way, Your State.

Their friend computed this year's depreciation for them, which would be \$1,400. (This is calculated on an \$84,000 basis for depreciation, 27 and one-half-year recovery period, mid-month convention, and straight-line method. The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000] which is not depreciable.)

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Adjustments

### Line 24—Reservist Business Expenses Adjustment

During the first five months of 2011 Samuel, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. Leslee stated that he drove his car to the drill location each month. He also spent two nights each drill period at the local motel. The motel receipts indicated he paid \$73 per night. His record of meal expenses showed that he spent a total of \$338 for the five-month period. His expenses were not reimbursed. (These amounts are equal to the federal per diem amounts.)

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

### Line 26—Moving Expenses Adjustment

Samuel did a "Do It Yourself" move to his permanent duty station when he entered active duty on June 15, 2011. Prior to his PCS, he received payment of \$200.00 for temporary lodging allowance and \$100.00 mileage allowance which were not included in his DITY W-2. He filed a travel voucher for \$4,565.50 for his expenses and received a reimbursement of \$3,652.50 after \$913.13 was withheld for federal taxes. He received a W-2 from the Mil PCS Travel office reporting this. A "P" in box 12 of the W-2 indicated he was reimbursed \$546.83 for meals during the move.

His other travel and lodging expenses that were not reimbursed were: mileage of 1,000 miles, moving of household pets of \$250.00 and an additional room at the hotel of \$473 due to occupancy limits.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Itemized Deductions

### Line 40—Itemized Deductions

Leslee belongs to her state's professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during 2011. The Brooks made charitable contributions to their church in the amount of \$6300. They have a written acknowledgment from their church.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

## Credits

### Line 49—Education Credits

Leslee completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totalled \$3,000.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

### Line 50—Retirement Savings Contributions Credit

The Brooks do not qualify for Retirement Savings Contribution Credit

### Line 64a—Earned Income Credit

Samuel and Leslee want to know if they qualify for the Earned Income Credit (EIC). Complete the EIC worksheet, as needed.

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

### Line 74a—Amount You Want Refunded to You

Samuel and Leslee would like direct deposit. (See the check for their bank routing and account numbers.)

**Refund Monitor – Refund (Balance Due):** \$ \_\_\_\_\_

# International Practice Exercises 16–17

## Exercise 16 – Vincennes Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Devonshire	M. I. X	Last Name Vincennes	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Audrina	M. I. C	Last Name Vincennes	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 4822 Beech Drive	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 707-555-XXXX      Cell Phone: 707-558-XXXX      E-mail: None			
5. Your Date of Birth 07/17/1971	6. Your Job Title Military	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 03/18/1979	10. Spouse's Job Title Advertising	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 16 – Vincennes Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2

**Additional Information and Questions related to the preparation of your return**

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? German

Are you or a member of your household considered disabled?  Yes  No

**If you are due a refund or have a balance due:**

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit?  Yes  No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?  Yes  No

If you are due a refund, would you like information on how to split your refund between accounts?  Yes  No

If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No

Additional comments:

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**Exercise 16 – Vincennes Intake and Interview Sheet, page 4 of 4**

Section B. For Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
<p><b>Remember:</b> You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 &amp; 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.</p> <p><b><u>Must be completed by Certified Volunteer only if persons are listed in Part II Question 2</u></b></p> <p><b><u>Check if persons are listed in Part II Question 2</u></b> <input type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p><input type="checkbox"/> N/A</p> <p>_____</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? <b>If yes, which ones:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p><b><u>Reminders</u></b> Use Publication 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Your Federal Income Tax</i> in making tax law determinations.</p>	<p><b>Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</b></p> <p>1. <b>Sections A &amp; B</b> of this form are complete.</p> <p>2. <b>Taxpayer’s identity, address and phone numbers</b> were verified.</p> <p>3. <b>Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents</b> match the supporting documents.</p> <p>4. <b>Filing Status</b> is correctly determined.</p> <p>5. <b>Personal and Dependency Exemptions</b> are entered correctly on the return.</p> <p>6. All <b>information</b> shown on source documents and noted in Section A, Part III is included on the tax return.</p> <p>7. Any <b>Adjustments to Income</b> are correctly reported.</p> <p>8. <b>Standard, Additional or Itemized Deductions</b> are correct.</p> <p>9. All <b>credits</b> are correctly reported.</p> <p>10. Withholding shown on Forms W-2, 1099 and <b>Estimated Tax Payments</b> are correctly reported.</p> <p><input type="checkbox"/> <b>All tax law issues above have been addressed and necessary changes have been made.</b></p> <p><input type="checkbox"/> <b>If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.</b></p> <p><input type="checkbox"/> <b>Correct SIDN and EFIN are shown on the return.</b></p>
<p><b>Additional Tax Preparer Notes:</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)



## Interview Notes – Vincennes

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While using Form 13614-C to complete the interview with the Vincennes', the following information was used to complete the return.

- Devonshire and Audrina just returned from a two-year tour in Germany, 80469. They moved to Germany on March 3, 2010. They returned to this duty station on March 30, 2012. Their address in Germany was 1567 Albion Street, Munich.
- In Germany, Audrina worked for Bavaria Advertising (3576 Felrum Lane, Munich, 80331). She asked if she would be eligible to exclude any of her income on their return. She has never done this before.
- The statement from Bavaria Advertising indicated she earned \$24,000 in 2011.
- The Vincennes' did not itemize last year. The state return does not need to be prepared. The Vincennes' do not wish to contribute to the Presidential Election Fund. If there is a refund, the check is to be mailed to their home address.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

<b>a</b> Employee's social security number <b>421-XX-XXXX</b>		<b>Safe, accurate, FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>27-5XXXXXX</b>		<b>1</b> Wages, tips, other compensation <b>\$37,302.45</b>		<b>2</b> Federal income tax withheld <b>\$6,139.51</b>			
<b>c</b> Employer's name, address, and ZIP code <b>DFAS</b> <b>P O Box 8889</b> <b>Indianapolis, IN 46249</b>		<b>3</b> Social security wages <b>\$37,302.45</b>		<b>4</b> Social security tax withheld <b>\$1,566.70</b>			
		<b>5</b> Medicare wages and tips <b>\$37,302.45</b>		<b>6</b> Medicare tax withheld <b>\$540.89</b>			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12			
<b>Devonshire X Vincennes</b> <b>781 Asbury Avenue</b> <b>Your City, State and ZIP Code</b>		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>			
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

**Form W-2 Wage and Tax Statement 2011**
Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

**Exercise 17 – Lincoln Intake and Interview Sheet, page 1 of 4**

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Hope	M. I. R	Last Name Lincoln	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Ashton	M. I. B	Last Name McCleary	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing Address 523 Tenth Avenue North	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 213-555-XXXX      Cell Phone: 213-546-XXXX      E-mail: None			
5. Your Date of Birth 07/21/1976	6. Your Job Title Nurse	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/23/1974	10. Spouse's Job Title None	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 17 – Lincoln Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 17 – Lincoln Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

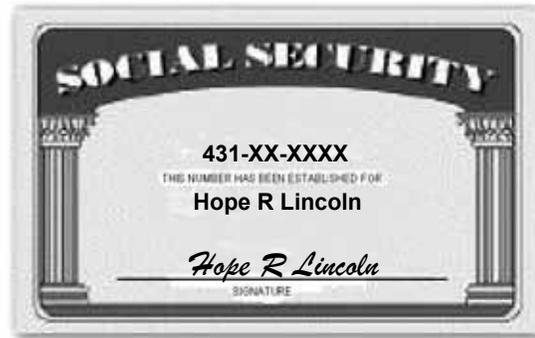
**Additional Tax Preparer Notes:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. **Sections A & B** of this form are complete.
- 2. **Taxpayer’s identity, address and phone numbers** were verified.
- 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
- 4. **Filing Status** is correctly determined.
- 5. **Personal and Dependency Exemptions** are entered correctly on the return.
- 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any **Adjustments to Income** are correctly reported.
- 8. **Standard, Additional or Itemized Deductions** are correct.
- 9. All **credits** are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.**
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- Correct SIDN and EFIN are shown on the return.**



## Interview Notes – Lincoln

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While using Form 13614-C to complete the interview with the Lincoln's, the following information was utilized to complete the return.

- Hope, a U.S. citizen, moved to Ireland on May 30, 2011. Hope married Ashton, an Irish citizen and resident, in June 2011.
- They would like to file jointly this year. Ashton has no income and chooses to be treated as a U.S. resident for tax purposes in 2011.
- Ashton does not have a social security number and understands that he needs to obtain an Individual Taxpayer Identification Number (ITIN) in order to file an elective joint return with Hope. Ashton brought a completed Form W-7 with him.
- Hope worked in the United States for four months and received a Form W-2 from her employer.
- Hope also worked as a nurse at Fitzgerald General Hospital for the remainder of the year. The hospital address is 456 Elgin Road, Dublin 17, Ireland.
- The hospital gave Hope a document showing the following wages of \$18,543, and federal tax (equal to U.S. withholdings) of \$1,658 (converted into U.S. currency).
- Hope and her husband earned \$1,349 interest on a savings account in a Dublin bank. The foreign institution withheld \$78 in income tax to the Ireland taxing authority.
- Hope enrolled in a nursing course at a local college to improve her job skills while in the United States, and paid \$1,235.
- Hope did not itemize her deductions last year. They do not wish to contribute to the Presidential Election Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

## Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

▶ See instructions.  
 ▶ For use by individuals who are not U.S. citizens or permanent residents.

**An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.**

FOR IRS USE ONLY			

**Before you begin:**

- **Do not submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

**Reason you are submitting Form W-7.** Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a  Nonresident alien required to get ITIN to claim tax treaty benefit
  - b  Nonresident alien filing a U.S. tax return
  - c  U.S. resident alien (based on days present in the United States) filing a U.S. tax return
  - d  Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ .....
  - e  Spouse of U.S. citizen/resident alien } **Hope R Lincoln 431-XX-XXXX** .....
  - f  Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception
  - g  Dependent/spouse of a nonresident alien holding a U.S. visa
  - h  Other (see instructions) ▶ .....
- Additional information for a and f: Enter treaty country ▶ ..... and treaty article number ▶ .....

<b>Name</b> (see instructions) Name at birth if different ▶	<b>1a</b> First name <b>Ashton</b>	Middle name <b>Bradford</b>	Last name <b>McCleary</b>
	<b>1b</b> First name	Middle name	Last name
<b>Applicant's mailing address</b>	<b>2</b> Street address, apartment number, or rural route number. <b>If you have a P.O. box, see page 4.</b>		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
<b>Foreign (non-U.S.) address</b> (if different from above) (see instructions)	<b>3</b> Street address, apartment number, or rural route number. <b>Do not use a P.O. box number.</b>		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. <b>Dublin 17, Ireland United Kingdom</b>		
<b>Birth information</b>	<b>4</b> Date of birth (month / day / year) <b>12 / 23 / 1974</b>	Country of birth <b>Ireland</b>	City and state or province (optional) <b>Dublin</b>
	<b>5</b> <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female		
<b>Other information</b>	<b>6a</b> Country(ies) of citizenship <b>United Kingdom</b>	<b>6b</b> Foreign tax I.D. number (if any)	<b>6c</b> Type of U.S. visa (if any), number, and expiration date
	<b>6d</b> Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D.		
	<input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other ..... Issued by: No.: Exp. date: / / Entry date in United States / /		
	<b>6e</b> Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> <b>No/Do not know.</b> Skip line 6f. <input type="checkbox"/> <b>Yes.</b> Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	<b>6f</b> Enter: TIN or EIN ▶ ..... and Name under which it was issued ▶ .....		
	<b>6g</b> Name of college/university or company (see instructions) ..... Length of stay		
<b>Sign Here</b>	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.		
	Signature of applicant (if delegate, see instructions) <i>Ashton McCleary</i>	Date (month / day / year) <b>2 / 28 / 2012</b>	Phone number <b>(213) 555-XXXX</b>
Keep a copy for your records.	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant <input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney	
	Signature	Date (month / day / year) / /	Phone ( ) Fax ( )
<b>Acceptance Agent's Use ONLY</b>	Name and title (type or print)	Name of company	EIN : Office Code

a Employee's social security number  
431-XX-XXXX

OMB No. 1545-0008

Safe, accurate,  
FAST! Use



Visit the IRS website at  
www.irs.gov/efile

b Employer identification number (EIN) 32-5XXXXXX		1 Wages, tips, other compensation \$17,900.00		2 Federal income tax withheld \$1,559.00	
c Employer's name, address, and ZIP code  Carolina Medical 521 McIlwain Street Atlanta, GA 30308		3 Social security wages \$17,900.00		4 Social security tax withheld \$751.80	
		5 Medicare wages and tips \$17,900.00		6 Medicare tax withheld \$259.55	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial      Last name      Suff.  Hope Lincoln 523 Tenth Avenue North Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
YS	12-3456789	\$17,900.00	\$1,465.00		
				20 Locality name	

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

**2011**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

# International Problem

## Exercise 18 – Surry Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name Thornton	M. I. D	Last Name Surry	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Victoria	M. I. A	Last Name Surry	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1023 Vanderver Court	Apt#	City Your City	State YS      Zip Code Your Zip Code
4. Contact Information Phone: 312-555-XXXX      Cell Phone: 312-546-XXXX      E-mail: None			
5. Your Date of Birth 09/23/1983	6. Your Job Title Military	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 08/17/1983	10. Spouse's Job Title Clerk	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

Single

Married: Did you live with your spouse during any part of the last six months of 2011?       Yes  No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Victor D Surry	02/04/05	Son	12	Yes	Single	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

## Exercise 18 – Surry Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Form SSA-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

1. Have a Health Savings Account? (Form 5498-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
3. Buy, sell or have a foreclosure of your home?
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2



**Exercise 18 – Surry Intake and Interview Sheet, page 4 of 4**

**Section B. For Certified Volunteer Preparer Completion**

**Remember:** You are the link between the taxpayer’s information and a correct tax return. Verify the taxpayer’s information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all “Unsure” responses should be changed to “Yes” or “No”.

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2**

- Yes  No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**  
 N/A  
\_\_\_\_\_  
\_\_\_\_\_
- Yes  No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**  
\_\_\_\_\_  
\_\_\_\_\_

**Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

**Additional Tax Preparer Notes:**

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**Section C. For Certified Quality Reviewer Completion**

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

- 1. Sections A & B of this form are complete.
- 2. Taxpayer’s identity, address and phone numbers were verified.
- 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
- 4. Filing Status is correctly determined.
- 5. Personal and Dependency Exemptions are entered correctly on the return.
- 6. All information shown on source documents and noted in Section A, Part III is included on the tax return.
- 7. Any Adjustments to Income are correctly reported.
- 8. Standard, Additional or Itemized Deductions are correct.
- 9. All credits are correctly reported.
- 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- All tax law issues above have been addressed and necessary changes have been made.
- If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.
- Correct SIDN and EFIN are shown on the return.



## Interview Notes – Surry

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While using Form 13614-C to complete the interview with the Surry's, the following information was used to complete the return.

- Thornton was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, IPP3AW, until January 2012. He had been there with his wife Victoria and his son Victor since May 2009.
- While there, Victoria was a data entry clerk for an England accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England, IPP3AW). She had a statement of earnings from her employer, showing that she had been paid \$29,457 in 2011 while an employee. She also provided records that indicated she had paid \$3,286 in income taxes to the British taxing authority. All money amounts on the statements were in U.S. currency.
- The Surrays provided records indicating that they had paid \$3,650 to Small Hands, a child care service on base, for babysitting services while they were at work. The address for Small Hands is 987 Hayden Sax Way, Suffolk, England, IPP3AW. The EIN for provider is 41-0XXXXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Victoria's income or to use the foreign tax credit. Wages are considered general limitation income. Taxpayers cannot deduct, exclude, or claim a credit for any item that can be allocated to or charged against the excluded income. Neither Victoria nor Thornton have ever filed a F2555 or 2555EZ before. Preparer can use "What If Mode" in TaxWise Desktop to determine the best outcome.
- They do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they want the check mailed to their home. Neither Thornton nor Victoria wish to contribute to the Presidential Election Campaign Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

a Employee's social security number 411-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 27-5XXXXXX		1 Wages, tips, other compensation \$33,314.50		2 Federal income tax withheld \$2,584.00	
c Employer's name, address, and ZIP code  DFAS P.O. Box 8889 Indianapolis, IN 46249-2410		3 Social security wages \$35,108.20		4 Social security tax withheld \$1,474.54	
		5 Medicare wages and tips \$35,108.20		6 Medicare tax withheld \$509.07	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.  Thornton Surry 1023 Vanderver Court Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,793.70	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
YS	32-1456789	\$33,314.50	\$1,383.54		

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

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

**STUDENT NOTES**

Lined writing area for student notes.

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Lined writing area for student notes.

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Lined writing area for student notes.

# Link & Learn Taxes



**Link & Learn Taxes** is web-based training designed *specifically* for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service to taxpayers.

Link & Learn Taxes and the printed technical training guide, Publication 4480, work together to help volunteers learn and practice.

## Link & Learn Taxes for 2011 includes:

- Access to seven VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the Basic, Intermediate, Advanced, Military, and International icons will display, depending on your level of certification.
- Two optional modules:
  - Cancellation of Debt for Credit Cards and Mortgages — open to students with Advanced, Military or International certifications.
  - Health Savings Accounts (HSAs) — open to students who have completed Intermediate certification.
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491-W
  - Lets volunteers prepare test scenario returns for the test/retest

### Explore

Go to [www.irs.gov](http://www.irs.gov), type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.



## Facilitated Self-Assistance Model

**FAST**, Free Assisted Self-Service Tax Preparation, is a facilitated self-assistance model of tax preparation that allows computer-savvy taxpayers to input their own return at a VITA/TCE site. Certified volunteers act as coaches, assisting taxpayers with questions and helping them with computer issues that may arise. Partners market the program to taxpayers as Free File/VITA/TCE.

For more information contact your Relationship Manager (RM) to see if you should start a FAST site in your community. You may also request Publication 4907 (*Free File for VITA Partners*) for further details.

# www.irs.gov

## Your online resource for volunteer and taxpayer assistance

### The Volunteer Resource Center

(Keyword: Community Network)

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

### Tax Information for Individuals

(Keyword: Individuals)

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

and much more!

*Your direct link to tax information*

**24/7** [www.irs.gov](http://www.irs.gov)

