



2007 VITA/TCE Workbook

Comprehensive Problems and Practice Exercises

Publication 678-W

(for use in preparing Tax Year 2007 Returns)

Coming together to
strengthen communities
through free volunteer
tax return preparation
programs

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Department of the Treasury
Internal Revenue Service

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Publication 678-W (Rev. 2007)
Catalog Number 44234G

Technical Updates

Tax law changes implemented after this product was published may cause various forms, tables, and worksheets to change. The supplemental changes (if any) are normally available in mid-December on www.irs.gov (keyword: Community Network).

Technical updates are also conveyed in Volunteer Quality Alerts during the filing season on www.irs.gov. Also, consult your course facilitator and/or site coordinator.

The IRS Mission

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.



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Confidentiality Statement

All tax information received from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals and should be properly safeguarded.

All persons, scenarios and addresses appearing in this product are fictitious. Any resemblance to persons living or dead is purely coincidental.

PREFACE

Quality Return Process

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

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

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

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

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

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

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USING THE PUBLICATION 678-W, 2007 VITA/TCE WORKBOOK

Comprehensive Problems and Practice Exercises

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

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

The results for each step of the comprehensive problems follow the input information. The complete answers for the problems and the exercises are found in Appendix D.

The returns for these problems and exercises can be prepared on tax preparation software or by utilizing the forms provided in Appendix C. To assist in paper return preparation, the earned income credit (EIC) Tables and Tax Tables are included in Appendices A and B, respectively.

The *Publication 678-W* can be used with either *Publication 678* or *Publication 4491*. It can also be used to accompany the Link & Learn lessons to provide practice problems. The following chart will help to tie the problems and exercises to the lessons in *Publication 678* and *Publication 4491*.

Course	Pub 678-W	Pub 678	Pub 4491
Basic	Comprehensive Problem A	Lessons 1–9, 14	Lessons _____
	Exercise 1		
	Exercise 2		
	Exercise 3		
	Exercise 4		
Intermediate	Comprehensive Problem B	Lessons 1–11, 14	Lessons _____
	Exercise 5		
	Exercise 6		
	Exercise 7		
	Exercise 8		
Advanced	Comprehensive Problem C	Lessons 1–14	Lessons _____
	Exercise 9		
	Exercise 10		
	Exercise 11		
	Exercise 12		
Military	Comprehensive Problem D	Lessons 1–14 and all related military sections	Lessons _____
	Exercise 13		
	Exercise 14		
	Exercise 15		
	Exercise 16		
International	Comprehensive Problem E	Lesson 1–14 and all related international sections	Lessons _____
	Exercise 17		

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Page 1 of **Form 13614, Intake and Interview Sheet**, is completed as it would be by the taxpayer who visits the site. Page 2 is left blank. You should complete it using the interview notes (which substitute for the actual interview) before entering any necessary information, if using tax preparation software, or completing the forms, if preparing a paper return.

The completed Form 13614 (both pages) 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 on page 1 with the taxpayer before completing page 2. In the training situation this is one step that cannot be addressed.)

The **interview notes** contain information that the volunteer would normally address during the interview with the taxpayer. This information will help reinforce the questions that need to be addressed when conducting an interview.

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

All returns prepared at a VITA/TCE site must go through the quality review process. **Form 8158, Quality Review Sheet**, is 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. Form 8158 is included following each comprehensive problem.

Notes for the Facilitator

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 (which follows).

Notes for the Student

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

For the volunteer who is using Link & Learn 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 Problems, and Supplementary Exercises

Answers

For those who train with 2007 materials and 2006 software, there are answers available in the workbook for each comprehensive problem, practice exercises, and supplemental exercises. Estimated answers have been calculated for each as well, using the 2007 Tax Tables and EIC Tables. The complete answer table can be found in Appendix D.

The refund (balance due) amount for each step in the comprehensive problem is given following the input of the corresponding data. This is available so that students can ensure that they are on track as the problem progresses.

Using Software in Training

- Since these problems were written for use with 2007 software and tables, reduce all year values by one year or as noted in the exercise when using 2006 software. For example, Comprehensive Problem C, line 10, states that the Dalharts itemized deductions in 2006. If using 2006 software, change 2006 to 2005. Another example can be found in the same problem, line 13, which deals with stock sales. If using 2006 software, change the year of sale to 2006.
- All forms included in this publication are drafts for 2007. If 2006 software is used, assume the forms are for 2006.
- **If using 2006 software to prepare returns, then check the “no” box on the Main Information Screen when responding to the question about the Telephone Excise Tax Credit.**
- If using 2007 software, be sure that the same defaults are established for all computers used in the training class.
- When entering return data, use the user name “Training” when completing the problems/exercises to ensure that they are not included in the return database for the software program. This user name requires that social security numbers (SSN) and employer identification numbers (EIN) begin with three unique digits, followed by the electronic filing identification number (EFIN). The six Xs shown on the documents represent the EFIN.
- When a phone number is requested on the main information screen, use your phone number or 200 followed by any seven digits.
- Replace “YS” with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does not require a tax return, check the box to indicate a return is not being prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For problems requesting that a self-select personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to see if the return qualifies. If so, then complete the PIN section.
- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries and distributions from, grantors of, or transferors to a foreign trust.

- When completing Form 2106 EZ or Schedule C-EZ, unless otherwise noted, assume 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. There is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To be a complete return for training purposes, the return must be eligible for electronic filing. After inputting all the data and removing all the red exclamation marks in the tree, you are ready to do the diagnostic check. If there are any errors to prevent electronic filing, correct them and repeat the diagnostic check. When the return is ready for electronic filing, complete Form 8158, Quality Review Sheet, for each practice return.

Preparing Paper Returns in Training

- After reading the material in the student guide (Publication 678 or Publication 4491) or the screens in Link & Learn Taxes, complete the comprehensive problem and exercises for the course in which you wish to certify. Completing these problems will ensure that you have learned the concepts and will help you prepare for the certification test. If additional practice is needed, use Table 1 (which follows) to identify which problem/exercise contains the issues for which this practice is needed.
- The forms needed to complete the returns can be found in Appendix C. These are draft versions of the 2007 forms. When preparing real returns, make sure that any changes from the draft version to the final version are noted before completing the forms. Only one copy of each form is included. Make additional copies as needed. The EIC Table and the Tax Table can be found in Appendices A and B, respectively. The answers can be found in Appendix D.
- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries, and distributions from, grantors of, or transferors to a foreign trust.
- When completing Form 2106 EZ or Schedule C-EZ, unless otherwise noted, assume 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. There is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To make the training experience as realistic as possible, complete Form 8158, *Quality Review Sheet*, for each practice return. In real-life situation, each return should be reviewed to ensure that all critical elements are addressed. A copy can be found at the end of each comprehensive problem.

STUDENT NOTES

BASIC COMPREHENSIVE PROBLEM

Problem A

Bennett Intake and Interview Sheet, page 1 of 2

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Quincy	M.I. C	Last Name Bennett	2. SSN or ITIN 012-XX-XXXX
3. Date of Birth (mm/dd/yyyy) 08/14/1955	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Spouse's First Name Colby	M.I. J	Last Name Bennett	8. SSN or ITIN 013-XX-XXXX
9. Date of Birth (mm/dd/yyyy) 01/11/1956	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	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. Address 607 Oak Street	Apt #	City Your City	State YS Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: () e-mail:		15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

16. **On December 31, 2007:**
 a. Were you: Single Legally Married Separated Divorced Widowed
 b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** Yes No
 c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Denise Bennett	03/28/1984	017-XX-XXXX	Daughter	12	X	Yes
Tyler Johnson	10/26/1996	018-XX-XXXX	Grandchild	12	X	No

Paperwork Reduction Act Notice

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

Catalog Number 38836A Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
***Volunteer Resource Guide* while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
- Yes No 4. Did any of these dependents file a joint return for 2007?
- _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Disability income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Alimony income
- Yes No 6. Tip income
- Yes No 7. Pension and/or IRA distribution
- Yes No 8. Unemployment (1099-G)
- Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
- Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
- Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
- Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
- Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
- Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

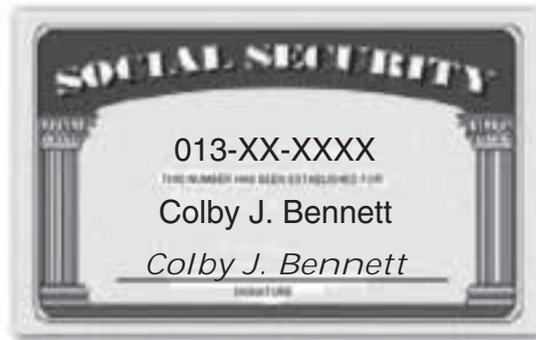
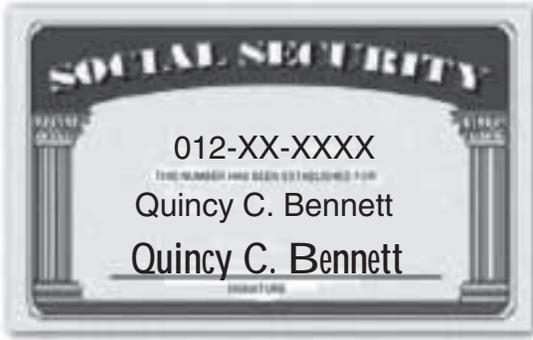
- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
- Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Bennett

- Quincy and Colby's daughter, Denise, is a junior at a local college. Denise and her son, Tyler Johnson, lived with her parents full-time. Quincy and Colby indicated that they paid for day care for Tyler while they both worked.
- Quincy works as a machine operator and Colby is a school counselor. Quincy wants to contribute to the Presidential Election Campaign Fund but Colby does not.
- If they receive a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. If they owe money, they want the amount directly debited from their checking account. They show you a personal check.
- Quincy provides tax documents and information.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



Quincy C. Bennett 607 Oak Street Your City, State, and Zip Code	1234 15-000000000
PAY TO THE ORDER OF	\$
DOLLARS	
ANYPLACE BANK Anyplace, NY 10000	
For	
:062005690 :00578965542 1234	

Income—Wages

a Employee's social security number 012-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 11-1XXXXXX		1 Wages, tips, other compensation \$8,133.38		2 Federal income tax withheld \$1,176.00					
c Employer's name, address, and ZIP code Luther Petroleum 683 Sommerset Street Wilmington, DE 19850		3 Social security wages \$9,063.63		4 Social security tax withheld \$562.33					
		5 Medicare wages and tips \$9,063.63		6 Medicare tax withheld \$130.77					
		7 Social security tips		8 Allocated tips					
d Control number		9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Quincy C. Bennett 607 Oak Street Your City, State, and Zip Code		11 Nonqualified plans		12a See instructions for box 12 D \$930.25					
		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 123-0987	16 State wages, tips, etc. \$8,133.38	17 State income tax \$844.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name				

Form W-2 Wage and Tax Statement 2007 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 013-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 04-1XXXXXX		1 Wages, tips, other compensation \$10,817.00		2 Federal income tax withheld \$987.00					
c Employer's name, address, and ZIP code William School District 4816 Ridge Way Atlanta, GA 30304		3 Social security wages \$10,817.00		4 Social security tax withheld \$670.55					
		5 Medicare wages and tips \$10,817.00		6 Medicare tax withheld \$157.45					
		7 Social security tips		8 Allocated tips					
d Control number		9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Colby J. Bennett 2214 Clay 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 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 89-8795234	16 State wages, tips, etc. \$10,817.00	17 State income tax \$693.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name				

Form W-2 Wage and Tax Statement 2007 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): \$3,163 (TW2006); \$_____ (TW2007)

Line 8—Interest

<input type="checkbox"/> CORRECTED (if checked)			OMB No. 1545-0112		<div style="font-size: 2em; font-weight: bold;">2007</div> <div style="font-weight: bold;">Interest Income</div>
PAYER'S name, street address, city, state, ZIP code, and telephone no. Fifth American Bank 2526 E. Shore Way San Jose, CA 95101		Payer's RTN (optional)		1 Interest income \$ 465.89	
		2 Early withdrawal penalty \$ 45.63		Form 1099-INT	
PAYER'S federal identification number 04-3XXXXXX	RECIPIENT'S identification number 012-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$			<div style="font-weight: bold;">Copy B For Recipient</div> 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 Quincy C. Bennett Street address (including apt. no.) 607 Oak Street City, state, and ZIP code Your City, State, and Zip Code		4 Federal income tax withheld \$	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 \$		
Form 1099-INT		(keep for your records)		Department of the Treasury - Internal Revenue Service	

Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)			OMB No. 1545-0120		<div style="font-size: 2em; font-weight: bold;">2007</div> <div style="font-weight: bold;">Certain Government Payments</div>
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission P. O. Box 22341 Tampa, FL 33602		1 Unemployment compensation \$ 10,236.00		2 State or local income tax refunds, credits, or offsets \$	
		3 Box 2 amount is for tax year		4 Federal income tax withheld \$ 120.00	
PAYER'S federal identification number 05-2XXXXXX	RECIPIENT'S identification number 012-XX-XXXX	5 ATAA payments \$			<div style="font-weight: bold;">Copy B For Recipient</div> 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 Quincy C. Bennett Street address (including apt. no.) 607 Oak Street City, state, and ZIP code Your City, State, and Zip Code		6 Taxable grants \$			
		7 Agriculture payments \$		8 Box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)		8 Box 2 is trade or business income <input type="checkbox"/>			
Form 1099-G		(keep for your records)		Department of the Treasury - Internal Revenue Service	

Refund Monitor – Refund (Balance Due): \$2,670 (TW2006); \$_____ (TW2007)

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 Nino Casino 45 South Bay Denver, CO 80202 (303) 433-1234 Payer ID: 99-2XXXXXX	1 Gross winnings 1,500.00	2 Federal income tax withheld		2007 Form W-2G Certain Gambling Winnings	
	3 Type of wager Slots	4 Date won 8 : 14 : 2007			
	5 Transaction	6 Race			
	7 Winnings from identical wagers	8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code Quincy C. Bennett 607 Oak Street Your City, State, and Zip Code	9 Winner's taxpayer identification no. 012-XX-XXXX	10 Window		This information is being furnished to the Internal Revenue Service. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 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 ► Quincy C. Bennett				Date ► 8/14/2007	
Form W-2G		Department of the Treasury - Internal Revenue Service			

Quincy's favorite hobby is playing the slot machines at the local casino. In addition to his winnings, Quincy had \$2,500 in losses.

Refund Monitor – Refund (Balance Due): \$2,520 (TW2006); \$_____ (TW2007)

Line 47—Credit for Child and Dependent Care Expenses

Quincy and Colby paid the Thomasville Day Care Center \$1,100 to watch Tyler after school each day. The center's address is 128 Hattiesburg Lane, your City, State, and Zip Code. Its employer identification number (EIN) is 88-5XXXXXX.

Line 49—Education Credits

Quincy and Colby paid \$1,715.00 in tuition and fees for their daughter Denise to attend the local college as a junior. Colby had to take several special training courses at the local college, which were required by her job. Her tuition and fees, which were required for attendance, totaled \$317.85. Complete the education credit on Form 8863. (This should be re-examined when all entries have been completed to see if the tuition and fees adjustment would result in a lower tax.)

Note: Form 1098-T is not sufficient documentation to claim educational expenses. Ensure that all tuition and expenses claimed are backed up with thorough records.

Refund Monitor – Refund (Balance Due): \$4,734 (TW2006); \$_____ (TW2007)

Line 53—Retirement Savings Contribution Credit, Form 8880

Quincy contributed to a retirement plan at work. Quincy and Colby were not full-time students and they did not receive a distribution from their retirement plan. Complete the questions on Form 8880.

Line 66a—Earned Income Credit (EIC)

Quincy and Colby may qualify for EIC. Determine if they qualify and answer the questions on the EIC schedule and the EIC worksheet.

Refund Monitor – Refund (Balance Due): \$4,804 (TW2006); \$_____ (TW2007)

Recheck Education Credit Taken on Line 49 (Put in bold text and larger font)

Remove Education Credit from line 49 and enter applicable amounts on line 34 for Tuition and fees deduction (in TaxWise, link to 1040 wkt 2), to see if this will result in a higher refund. (put this in regular font)

Refund Monitor – Refund (Balance Due): \$5,236 (TW2006); \$_____ (TW2007)

Line 74a—Amount You Want Refunded to You

Because of an expected taxable bonus next year, Quincy and Colby want half of the refund applied to next year's taxes and the other half directly deposited into their checking account. (See the check for their bank routing and account numbers.)

Refund deposited into checking account: **\$2,618 (TW2006); \$_____ (TW2007)**

Balance of refund to be applied to next year's estimated taxes: **\$2,618 (TW2006); \$_____ (TW2007)**

Signature Line

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

Complete Form 8158, *Quality Review Sheet*, on the following page.

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return prior to obtaining the taxpayers' signature. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
		Taxpayer's address on the return matches the intake sheet.
		Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.
		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.
		All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.
		All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.
		If return was software generated, all overridden entries have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

- Ready for taxpayer's signature(s)
- Errors found, corrections needed.

Comments/Errors:

BASIC PRACTICE EXERCISES 1-4

Exercise 1

Madison Intake and Interview Sheet, page 1 of 2

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Ashley	M.I.	Last Name Madison	2. SSN or ITIN 021-XX-XXXX
3. Date of Birth (mm/dd/yyyy) 04/02/1984	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Spouse's First Name	M.I.	Last Name	8. SSN or ITIN
9. Date of Birth (mm/dd/yyyy)	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No	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. Address 2715 Alms Street	Apt #	City Your City	State YS Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: () e-mail:		15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

16. **On December 31, 2007:**
a. Were you: Single Legally Married Separated Divorced Widowed
b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** Yes No
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)

Paperwork Reduction Act Notice

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

Catalog Number 38836A Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
- Yes No 4. Did any of these dependents file a joint return for 2007?
- _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Disability income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Alimony income
- Yes No 6. Tip income
- Yes No 7. Pension and/or IRA distribution
- Yes No 8. Unemployment (1099-G)
- Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
- Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
- Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
- Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
- Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
- Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
- Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Madison

- Ashley is not married and is a sophomore at the local college. She wants to earn a business degree and carried a full credit load for six months last year.
- She was supported by and lived with her parents last year.
- She worked part-time to earn spending money.
- This is the first year Ashley has filed a tax return.
- If there is a refund she wants it sent to her home. If she owes more taxes she will pay by check.
- Ashley wants to contribute to the Presidential Election Campaign Fund.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



a Employee's social security number 021-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 04-5XXXXXX		1 Wages, tips, other compensation \$7,311.68		2 Federal income tax withheld \$453.00	
c Employer's name, address, and ZIP code Terrell Steakhouse 500 3rd Street San Diego, CA 92109		3 Social security wages \$7,311.68		4 Social security tax withheld \$453.00	
		5 Medicare wages and tips \$7,311.68		6 Medicare tax withheld \$106.00	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Ashley Madison 2715 Alms 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	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS 2311-47	16 State wages, tips, etc. \$7,311.68	17 State income tax \$64.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2007 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. John Federal Bank P. O. Box 31914 Phoenix, AZ 85026		Payer's RTN (optional)	OMB No. 1545-0112
PAYER'S federal identification number 04-6XXXXXX		RECIPIENT'S identification number 021-XX-XXXX		1 Interest income \$ 21.22	2007 Interest Income Form 1099-INT
RECIPIENT'S name Ashley Madison		3 Interest on U.S. Savings Bonds and Treas. obligations \$		2 Early withdrawal penalty \$	
Street address (including apt. no.) 2715 Alms Street		4 Federal income tax withheld \$		5 Investment expenses \$	
City, state, and ZIP code Your City, State, and Zip Code		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 \$	

Form 1099-INT (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.

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return **prior to obtaining the taxpayers' signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
		Taxpayer's address on the return matches the intake sheet.
		Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.
		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.
		All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.
		All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.
		If return was software generated, all overridden entries have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

- Ready for taxpayer's signature(s)
- Errors found, corrections needed.

Comments/Errors:

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit payments made, etc.
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Odessa		M.I. P	Last Name Parks		2. SSN or ITIN 015-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 12/26/1964	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name		M.I.	Last Name		8. SSN or ITIN	
9. Date of Birth (mm/dd/yyyy)	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 3001 Harris Street		Apt #	City Your City		State YS	Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: () e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input checked="" type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Kayla Johnson	01/21/1991	024-XX-XXXX	Daughter	12	Yes	No
Lawrence Parks	07/27/1992	016-XX-XXXX	Son	12	Yes	No
Elaine Purdue	07/04/1932	022-XX-XXXX	Parent	12	Yes	No

Paperwork Reduction Act Notice

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Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
 _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Parks

- Odessa has a daughter, Kayla Johnson, and a son, Lawrence Parks, who live with her full-time. Odessa is divorced and provided all of her children's support.
- Odessa's mother, Elaine Purdue, also lives with her full-time and Odessa provides over half of her support. Elaine's only income is from Social Security and a small amount of bank interest.
- Odessa works as an operator and would like to contribute to the Presidential Election Campaign Fund.
- If there is a refund she wants it sent to her home. If she owes more taxes she will pay by check.
- Odessa provides you with Form W-2, which is her only tax document.
- She did not itemize deductions last year.
- She did not have her EIC reduced or disallowed last year.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



a Employee's social security number 015-XX-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 04-7XXXXXX		1 Wages, tips, other compensation \$24,612.00	2 Federal income tax withheld \$687.00			
c Employer's name, address, and ZIP code Dytec Inc. 2526 Sony Shores Columbia, SC 29201		3 Social security wages \$24,612.00	4 Social security tax withheld \$1,525.94			
		5 Medicare wages and tips \$24,612.00	6 Medicare tax withheld \$356.87			
		7 Social security tips	8 Allocated tips			
d Control number		9 Advance EIC payment \$1,200.00		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Odessa Parks 3001 Harris 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		
				12d		
f Employee's address and ZIP code						
15 State Employer's state ID number YS 345-4432	16 State wages, tips, etc. \$24,612.00	17 State income tax \$265.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return **prior to obtaining the taxpayers' signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
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		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.
		All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.
		All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.
		If return was software generated, all overridden entries have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

- Ready for taxpayer's signature(s)
- Errors found, corrections needed.

Comments/Errors:

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Mercie		M.I. C	Last Name Bates		2. SSN or ITIN 019-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 01/21/1959	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name Terell		M.I. N	Last Name Bates		8. SSN or ITIN 026-XX-XXXX	
9. Date of Birth (mm/dd/yyyy) 11/11/1958	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 3300 Bowie Drive			Apt #	City Your City	State YS	Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: () e-mail:				15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

16. On December 31, 2007:

- a. Were you: Single Legally Married Separated Divorced Widowed
- b. If married, were you living together (with your husband/wife) on/after June 30, 2007? Yes No
- c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Stephanie Bates	02/06/1987	027-XX-XXXX	Daughter	12	Yes	Yes

Paperwork Reduction Act Notice

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
 _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Bates

- Mercie has not lived with her husband since October 2007, and he will not agree to file jointly with her. Her husband's name is Terell N. Bates (SSN 026-XX-XXXX) and he lives at 130 Hanover Ave., Your City, State, and Zip Code.
- Mercie has one daughter, Stephanie, who is a full-time freshman student at a private university. The university issued Form 1098-T for tuition and fees paid to the school.
- Mercie provided all of Stephanie's support during the last year.
- Mercie is a full-time dental assistant.
- Terell has already submitted his tax return, and he did not itemize deductions this year.
- Mercie will take care of any amount due by check and wants any refund sent to her home address.
- She does not want to contribute to the Presidential Election Campaign Fund.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



a Employee's social security number 019-XX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use Visit the IRS website at www.irs.gov/efile.				
b Employer identification number (EIN) 04-9XXXXXX		1 Wages, tips, other compensation \$36,240.67	2 Federal income tax withheld \$6,933.87			
c Employer's name, address, and ZIP code MEGA Dental 3205 Kyle Ct Tampa, FL 33602		3 Social security wages \$36,240.67	4 Social security tax withheld \$2,246.92			
		5 Medicare wages and tips \$36,240.67	6 Medicare tax withheld \$525.00			
		7 Social security tips	8 Allocated tips			
d Control number		9 Advance EIC payment	10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Mercie Bates 3300 Bowie 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 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 55-69878	16 State wages, tips, etc. \$36,240.67	17 State income tax \$1,087.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2007 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

FILER'S name, street address, city, state, ZIP code, and telephone number John Paul University 1567 Mincing Lane Jackson, MS 39205		1 Payments received for qualified tuition and related expenses \$ 2,500.00	OMB No. 1545-1574 2007 Form 1098-T	Tuition Statement
FILER'S federal identification no. 05-1XXXXXX		2 Amounts billed for qualified tuition and related expenses \$	3 If this box is checked, your educational institution has changed its reporting method for 2007 <input type="checkbox"/>	
STUDENT'S name Stephanie Bates		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 3300 Bowie Drive		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 2008 <input type="checkbox"/>	
City, state, and ZIP code Your City, State, and Zip Code		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		
Form 1098-T		(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. Archie Sterling Bank P. O. Box 27865 Hartford, CT 06101		Payer's RTN (optional)	OMB No. 1545-0112 2007 Form 1099-INT	Interest Income
PAYER'S federal identification number 05-1XXXXXX		1 Interest income \$ 683.45	2 Early withdrawal penalty \$	
RECIPIENT'S name Mercie Bates		3 Interest on U.S. Savings Bonds and Treas. obligations \$	4 Federal income tax withheld \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 3300 Bowie Drive		5 Investment expenses \$	6 Foreign tax paid \$	
City, state, and ZIP code Your City, State, and Zip Code		7 Foreign country or U.S. possession	8 Tax-exempt interest	
Account number (see instructions)		9 Specified private activity bond interest		
Form 1099-INT		(keep for your records)	Department of the Treasury - Internal Revenue Service	

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer’s return **prior to obtaining the taxpayers’ signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer’s banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
		Taxpayer’s address on the return matches the intake sheet.
		Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.
		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All income indicated on the intake/interview sheet, taxpayer’s interview and/or supporting documents are included on the return.
		All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.
		All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer’s checking/saving routing/account information.
		If return was software generated, all overridden entries have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

- Ready for taxpayer’s signature(s)
- Errors found, corrections needed.

Comments/Errors:

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Creighton		M.I. D	Last Name Clark		2. SSN or ITIN 028-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 12/30/1971	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name Victoria		M.I. S	Last Name Stephens		8. SSN or ITIN 029-XX-XXXX	
9. Date of Birth (mm/dd/yyyy) 12/14/1973	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 3707 Paine Avenue			Apt #	City Your City		State YS
14. Phone Number and e-mail address Phone: () e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Sinclair Clark	10/01/1995	031-XX-XXXX	Daughter	12	Yes	No

Paperwork Reduction Act Notice

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Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
 _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Clark

- Creighton and Victoria were married on October 11, 2007. Creighton has one daughter from his previous marriage.
- His daughter's name is Sinclair and she lived with Creighton all of last year, but her mother provided almost half of her support.
- Victoria Clark, whose maiden name is Stephens, tells you she has not yet notified the Social Security Administration of her name change. (Preparer should suggest to spouse to 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).
- Creighton works as a supervisor and Victoria is an office assistant.
- Neither wants to contribute to the Presidential Election Campaign Fund.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



a Employee's social security number 028-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 05-8XXXXXX		1 Wages, tips, other compensation \$32,810.49	2 Federal income tax withheld \$4,812.52			
c Employer's name, address, and ZIP code Nichols Tecktronics P. O. Box 7109 St. Louis, MO 63155		3 Social security wages \$34,040.49	4 Social security tax withheld \$2,110.00			
		5 Medicare wages and tips \$34,040.49	6 Medicare tax withheld \$494.00			
		7 Social security tips	8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Creighton D. Clark 3707 Paine Avenue Your City, State, and Zip Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,230.00		
		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 76-33091	16 State wages, tips, etc. \$32,810.49	17 State income tax \$984.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement 2007 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
029-XX-XXXX

OMB No. 1545-0008

Safe, accurate,
FAST! Use



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

b Employer identification number (EIN) 05-2XXXXXX		1 Wages, tips, other compensation \$26,189.53		2 Federal income tax withheld \$547.00	
c Employer's name, address, and ZIP code William Associates 15267 Gower Road Little Rock, AR 72201		3 Social security wages \$26,189.53		4 Social security tax withheld \$1,624.00	
		5 Medicare wages and tips \$26,189.53		6 Medicare tax withheld \$380.00	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Victoria Clark 3707 Paine Avenue 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	
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	35-69877	\$26,189.53	\$526.00		
f Employee's address and ZIP code					

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

2007

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. Lee United Bank 10122 Thompson Road Portland, OR 97208		1a Total ordinary dividends \$ 237.00	OMB No. 1545-0110 2007	Dividends and Distributions
PAYER'S federal identification number 05-5XXXXXX		1b Qualified dividends \$	Form 1099-DIV	
RECIPIENT'S name Victoria Clark		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient
Street address (including apt. no.) 3707 Paine Avenue		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
City, state, and ZIP code Your City, State, and Zip Code		3 Nondividend distributions \$	4 Federal income tax withheld \$ 24.00	
Account number (see instructions)		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	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-DIV**

(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. Lamar Bank 5501 South Avenue Baltimore, MD 21233	Payer's RTN (optional)	OMB No. 1545-0112 2007 Form 1099-INT
	1 Interest income \$ 217.00	
	2 Early withdrawal penalty \$	

Interest Income

PAYER'S federal identification number 99-3XXXXXX	RECIPIENT'S identification number 028-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name Creighton D. Clark		4 Federal income tax withheld \$	5 Investment expenses \$
Street address (including apt. no.) 3707 Paine Avenue		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)			

**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.

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return **prior to obtaining the taxpayers' signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		<p>Intake sheet was fully completed and used to prepare this tax return.</p> <p>Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.</p>
		<p>Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.</p>
		<p>Taxpayer's address on the return matches the intake sheet.</p>
		<p>Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.</p>
		<p>Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.</p>
		<p>All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.</p>
		<p>All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.</p>
		<p>All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.</p>
		<p>Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.</p>
		<p>If return was software generated, all overridden entries have been verified.</p>
		<p>Site Identification Number (SIDN) is correct and entered on the return.</p>

Quality Review Results

Check one:

- Ready for taxpayer's signature(s)
- Errors found, corrections needed.

Comments/Errors:

INTERMEDIATE COMPREHENSIVE PROBLEM

Problem B

Yale Intake and Interview Sheet, page 1 of 2

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Thomas	M.I. A	Last Name Yale	2. SSN or ITIN 111-XX-XXXX
3. Date of Birth (mm/dd/yyyy) 11/12/1942	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
7. Spouse's First Name Gale	M.I. S	Last Name Yale	8. SSN or ITIN 112-XX-XXXX
9. Date of Birth (mm/dd/yyyy) 03/27/1957	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 3421 Hartford Street	Apt #	City Your City	State YS
Zip Code Your Zip			
14. Phone Number and e-mail address Phone: (336) 555-1212 e-mail: Yale0515@yahoo.com		15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

16. **On December 31, 2007:**

a. Were you: Single Legally Married Separated Divorced Widowed

b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** Yes No

c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Douglas Yale	01/14/1987	113-XX-XXXX	Son	12	Yes	Yes
Melissa Yale	05/07/1997	114-XX-XXXX	Daughter	12	Yes	Yes
Hattie Stewart	09/05/1929	115-XX-XXXX	Mother	12	Yes	Yes

Paperwork Reduction Act Notice

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Catalog Number 38836A Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
- Yes No 4. Did any of these dependents file a joint return for 2007?
- _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Disability income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Alimony income
- Yes No 6. Tip income
- Yes No 7. Pension and/or IRA distribution
- Yes No 8. Unemployment (1099-G)
- Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
- Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
- Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
- Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
- Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
- Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

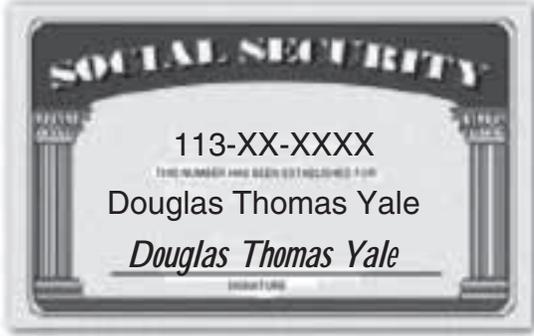
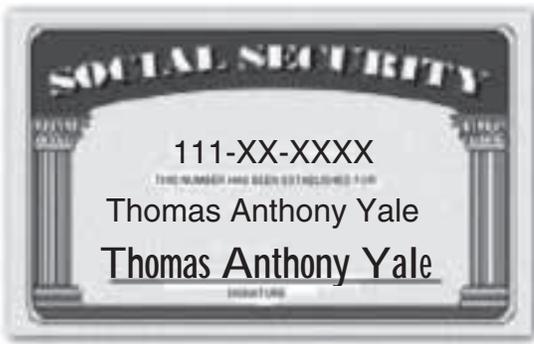
- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
- Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Yale

- Both wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Neither can be claimed as someone else's dependent.
- Gale is a teacher. She also works part-time as a waitress.
- Gale has written receipts for \$95 in unreported tip income.
- Thomas is retired from the Social Security Administration and is currently self-employed as a math and science tutor.
- Gale's mother, Hattie Stewart, has lived with Gale and Thomas for the entire year. Hattie's entire income consists of \$1,500 earned as a teacher's aide, \$300 in interest, and \$3,600 in social security benefits. Thomas and Gale provide more than half of Hattie's total support. She is a U.S. citizen, widowed, and 78 years old.
- Their son, Douglas, attends college. This year he is a sophomore.
- Gale and Thomas did not itemize last year but received a refund of \$450 from the state department of revenue.
- Thomas paid \$500 a month in alimony, for the entire year, to his ex-wife, Judy Yale.
- If Gale and Thomas are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



Thomas Yale

3298

Gale Yale

3421 Hartford Street
Your City, State, and Zip Code

PAY TO THE
ORDER OF

\$

DOLLARS

HOLLINS NATIONAL BANK

New York, NY 10001

: 322070239

:0020204523456

3298

Line 7—Wages

a 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 Employer identification number (EIN) 10-3XXXXXX			1 Wages, tips, other compensation \$21,500.00		2 Federal income tax withheld \$1,586.77				
c Employer's name, address, and ZIP code Harvard Unified School District 1000 W. Joplin Street, S.W. Wilmington, DE 19850			3 Social security wages \$22,700.00		4 Social security tax withheld \$1,407.10				
			5 Medicare wages and tips \$22,700.00		6 Medicare tax withheld \$328.78				
			7 Social security tips		8 Allocated tips				
d Control number 12-452119			9 Advance EIC payment		10 Dependent care benefits \$1,000.00				
e Employee's first name and initial Last name Suff. Gale Yale 3421 Hartford Street Your City, State, and Zip Code			11 Nonqualified plans		12a See instructions for box 12 D \$1,200.00				
			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 11-1278921		16 State wages, tips, etc. \$21,500.00		17 State income tax \$718.81		18 Local wages, tips, etc.		19 Local income tax 20 Locality name	

Form **W-2** Wage and Tax Statement **2007** 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 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 10-5XXXXXX			1 Wages, tips, other compensation \$3,325.33		2 Federal income tax withheld \$456.59					
c Employer's name, address, and ZIP code Greensboro Family Foods 12 Market Street Greensboro, NC 27499			3 Social security wages \$3,325.33		4 Social security tax withheld \$205.68					
			5 Medicare wages and tips \$3,325.33		6 Medicare tax withheld \$47.77					
			7 Social security tips		8 Allocated tips \$589.78					
d Control number			9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Gale S. Yale 1010 Thomasville 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 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 78-1120987		16 State wages, tips, etc. \$3,325.33		17 State income tax \$257.16		18 Local wages, tips, etc.		19 Local income tax 20 Locality name		

Form **W-2** Wage and Tax Statement **2007** 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): \$2,998 (TW2006); \$_____ (TW2007)

Line 8—Interest

<input type="checkbox"/> CORRECTED (if checked)		
PAYER'S name, street address, city, state, ZIP code, and telephone no. Chaffey Federal 15321 Tyler Street Hartford, CT 06101	Payer's RTN (optional) 1 Interest income \$ 268.45 2 Early withdrawal penalty \$ 45.30	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2007</div> <div style="font-size: 1.5em; font-weight: bold; text-align: center;">Interest Income</div> Form 1099-INT
PAYER'S federal identification number 10-4XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$
RECIPIENT'S name Thomas Yale Street address (including apt. no.) 3421 Hartford St City, state, and ZIP code Your City, State, and Zip Code		4 Federal income tax withheld \$ 50.25
Account number (see instructions)		5 Investment expenses \$
6 Foreign tax paid \$		7 Foreign country or U.S. possession
8 Tax-exempt interest \$		9 Specified private activity bond interest \$
Form 1099-INT		(keep for your records)

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.

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. Mercer National Bank 1412 Hastings Highway Buffalo, NY 14240	Payer's RTN (optional) 1 Interest income \$ 156.22 2 Early withdrawal penalty \$	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2007</div> <div style="font-size: 1.5em; font-weight: bold; text-align: center;">Interest Income</div> Form 1099-INT
PAYER'S federal identification number 10-6XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$
RECIPIENT'S name Thomas Yale Street address (including apt. no.) 3421 Hartford Street City, state, and ZIP code Your City, State, and Zip Code		4 Federal income tax withheld \$
Account number (see instructions)		5 Investment expenses \$
6 Foreign tax paid \$		7 Foreign country or U.S. possession
8 Tax-exempt interest \$		9 Specified private activity bond interest \$
Form 1099-INT		(keep for your records)

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.

Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$3,048 (TW2006); \$_____ (TW2007)

Line 9 – Dividends

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0110		2007	Dividends and Distributions
PAYER'S name, street address, city, state, ZIP code, and telephone no. Menlo Global Inc 368 10th Street Bangor, ME 04401		1a Total ordinary dividends \$ 155.55	1b Qualified dividends \$ 155.55		
PAYER'S federal identification number 10-7XXXXXX		RECIPIENT'S identification number 111-XX-XXXX		Copy B For Recipient	
RECIPIENT'S name Thomas Yale		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Street address (including apt. no.) 3421 Hartford Street		3 Nondividend distributions \$	4 Federal income tax withheld \$		
City, state, and ZIP code Your City, State, and Zip Code		5 Investment expenses \$	6 Foreign tax paid \$		
Account number (see instructions)		7 Foreign country or U.S. possession \$	8 Cash liquidation distributions \$		
		9 Noncash liquidation distributions \$			
Form 1099-DIV		(keep for your records)		Department of the Treasury - Internal Revenue Service	

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0110		2007	Dividends and Distributions
PAYER'S name, street address, city, state, ZIP code, and telephone no. Fairbury Industries Inc. 23 Oakley Drive Pittsburgh, PA 15219		1a Total ordinary dividends \$ 456.26	1b Qualified dividends \$ 456.26		
PAYER'S federal identification number 10-8XXXXXX		RECIPIENT'S identification number 112-XX-XXXX		Copy B For Recipient	
RECIPIENT'S name Gale Stewart Yale		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Street address (including apt. no.) 3421 Hartford Street		3 Nondividend distributions \$	4 Federal income tax withheld \$ 75.00		
City, state, and ZIP code Your City, State, and Zip Code		5 Investment expenses \$	6 Foreign tax paid \$		
Account number (see instructions)		7 Foreign country or U.S. possession \$	8 Cash liquidation distributions \$		
		9 Noncash liquidation distributions \$			
Form 1099-DIV		(keep for your records)		Department of the Treasury - Internal Revenue Service	

Refund Monitor – Refund (Balance Due): \$3,093 (TW2006); \$_____ (TW2007)

Line 10—Taxable Refunds

- Thomas and Gale did not itemize last year but received a refund from the state department of revenue in the amount of \$450.

Line 12—Business Income, Schedule C-EZ

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

Gross income \$2,800

Business expenses:

Advertising \$150

Supplies \$345

Agency fees \$50

- Thomas also works as an independent contractor for a tutoring service, and he furnishes you with Form 1099-MISC.
- Last year Thomas drove his personal vehicle 12,525 miles. He drove 108 miles per month for business. Thomas placed this personal vehicle in service on June 1, 2003. The vehicle was available for personal use during off-duty hours. Thomas and Gale have another vehicle for personal use. All documentation is written.

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income
Lafayette Tutor Services 8350 Bluefield Way, Suite 240 Concord, NH 03301		\$	2007	
		2 Royalties		Form 1099-MISC
		\$	3 Other income	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	
10-9XXXXXX	111-XX-XXXX	\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Thomas A. Yale		\$ 2,125.00	\$	
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	
3421 Hartford Street		\$	\$	
City, state, and ZIP code		11	12	
Your City, State, and Zip Code		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

- Thomas uses the generic business code 999999 on his Schedule C-EZ.

Refund Monitor – Refund (Balance Due): \$2,202 (TW2006); \$_____ (TW2007)

Line 15—IRA Distributions

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

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Hastings Investments 45 Rockhurst Way Providence, RI 02904		\$ 10,000.00	2007 Form 1099-R		
PAYER'S federal identification number 10-1XXXXXX		2a Taxable amount \$ 10,000.00			
RECIPIENT'S identification number 112-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name Gale Yale		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000.00		
Street address (including apt. no.) 3421 Hartford St.		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and Zip Code		7 Distribution code(s) 1	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	
1st year of desig. Roth contrib.		9a Your percentage of total distribution %	9b Total employee contributions \$		
Account number (see instructions)		10 State tax withheld \$	11 State/Payer's state no.	12 State distribution \$	
		13 Local tax withheld \$	14 Name of locality	15 Local distribution \$	

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

Line 16—Pensions and Annuities

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		2007	
Annuitant's Social Security No. 111-XX-XXXX	11 Federal income tax withheld 320.00	Gross annuity amount 4,440.00		State 1 State income tax withheld NONE	State 2 State income tax withheld NONE
Health Insurance Premiums 375.00	PAID TO → Thomas Anthony Yale 3421 Hartford Street Your City, State, and Zip Code		Original contributions 48,483.00	TAXABLE ANNUITY 3,200.00	
Pension Plan No. CS A1048701	Distribution Code 2-NONDISABILITY		PAYER'S Federal Identification Number 10-0XXXXXX		

Form CSA 1099-R (Rev. 1/06/06)
This information is being furnished to the Department of Treasury - Internal Revenue Service

Draft May 15, 2007 - Subject to Change
To separate, tear on perforation

Refund Monitor – Refund (Balance Due): \$1,121 (TW2006); \$_____ (TW2007)

Line 20a—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2007 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name Thomas Anthony Yale	Box 2. Beneficiary's Social Security Number 111-XX-XXXX	
Box 3. Benefits Paid in 2006 10,800.00	Box 4. Benefits Repaid to SSA in 2006	Box 5. Net Benefits for 2006 (Box 3 minus Box 4) 10,800.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$9,493.00 Medicare Part B premiums deducted from your benefits: \$1,122.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$185.00 Total Additions: \$10,800.00 Benefits for 2007: <p style="text-align: right;">\$10,800.00</p>		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding Box 7. Address 3421 Hartford St. Your City, State, and Zip Code Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2007 - Subject to Change		
Form SSA-1099-SM (1-2007) DO NOT RETURN THIS FORM TO SSA OR IRS		

Refund Monitor – Refund (Balance Due): (\$259) (TW2006); \$_____ (TW2007)

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, address, ZIP code, federal identification number, and telephone number: Community Casino 1921 Blue Ridge Parkway Graham, NC 27253 Payer ID: 11-8XXXXXX	1 Gross winnings 750.00	2 Federal income tax withheld 75.00	OMB No. 1545-0038 2007 Form W-2G Certain Gambling Winnings
WINNER'S name, address (including apt. no.), and ZIP code: Gale Yale 3421 Hartford Street Your City, State, and Zip Code	3 Type of wager Poker	4 Date won 05 15 2007	This information is being furnished to the Internal Revenue Service. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
	5 Transaction	6 Race	
	7 Wagers from identical wagers	8 Cashier	
	9 Winner's taxpayer identification no. 112-XX-XXXX	10 Window	
	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>Gale Yale</i>		Date ▶ 5/16/2007	
Form W-2G		Department of the Treasury - Internal Revenue Service	

■ To relax, Gale enjoys playing poker. In addition to her winnings, Gale had \$1,040.00 in losses.

Line 27—One-Half of Self-Employment Tax Adjustment

- Self-employment tax must be calculated on Schedule SE, line 58. One-half of the self-employment tax is deductible on line 27, as an adjustment to income. *(If you are using TaxWise®, this adjustment will self-calculate.)*

One-half of self-employment tax is: \$269 (TW2006); \$_____ (TW2007)

Line 30—Penalty on Early Withdrawal of Savings Adjustment

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

Line 31a—Alimony Paid Adjustment

- Thomas paid his ex-wife Judy \$500 a month in alimony. Judy's SSN is 116-XX-XXXX.

Line 32—IRA Deduction Adjustment

- Thomas contributed \$5,500 to a traditional IRA. Gale, in addition to the voluntary contributions made to her employer, contributed \$2,500 to a traditional IRA.

Total deduction allowed: \$7,500 (TW2006); \$_____ (TW2007)

Line 33—Student Loan Interest Adjustment

- Gale paid \$800 in interest on student loans to obtain her Master of Science degree in Elementary Education.

Line 34—Tuition and Fees Adjustment, Form 8917

- Hattie, who is a part-time teacher's aide at the local elementary school, wanted to improve her classroom management skills. She took several classes at the local community college. Hattie paid a total of \$1,000 for tuition and fees, books, and supplies, that were required for enrollment.
- In addition, Douglas Yale is a sophomore in college. Form 1098-T from his college is below.

<input type="checkbox"/> CORRECTED						
FILER'S name, street address, city, state, ZIP code, and telephone number Wake Forest University 1210 Reynolda Road San Jose, CA 95101		1 Payments received for qualified tuition and related expenses \$ 7,500.00	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2007</div>			Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$ 25,900.00	Form 1098-T			
FILER'S federal identification no. 19-2XXXXXX	STUDENT'S social security number 113-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2007 <input type="checkbox"/>			Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.	
STUDENT'S name Douglas Yale		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 18,400.00			
Street address (including apt. no.) 3421 Hartford Street		6 Adjustments to scholarships or grants for a prior year \$				
City, state, and ZIP code Your City, State, and Zip Code		7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2008 <input type="checkbox"/>				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$			
Form 1098-T		(keep for your records)		Department of the Treasury - Internal Revenue Service		

Refund Monitor – Refund (Balance Due): \$2,764 (TW2006); \$_____ (TW2007)

Line 36—Jury Duty

- Gale was a federal juror for four weeks during March (20 weekdays). While serving on jury duty, she received \$40 per day for her jury service.
- Gale’s employer continued to pay her salary for the first two weeks of her jury service. But she was required to surrender, to her employer, the jury duty pay received during those two weeks.

Line 40—Itemized Deductions, Schedule A

- Thomas and Gale would like to itemize their deductions this year. They provided you with the following receipts. Complete Schedule A.

Medical insurance premiums (paid by Gale)	\$825
Hospital bills (unreimbursed)	\$275
Doctor bills (unreimbursed)	\$450
Dentist bills (reimbursed by insurance)	\$1,100
Antihistamine (unreimbursed)	\$185
Prescription drugs (unreimbursed)	\$625
Life insurance premiums	\$250
Insulin (unreimbursed)	\$300
Vitamins (unreimbursed)	\$100
Federal income tax	\$3,525
Personal property tax (value based)	\$465
Real estate tax	\$1,200
Utility taxes	\$635
Mortgage interest	\$3,755
Credit card interest	\$850
Personal loan interest	\$319
Church contributions	\$3,002
Chamber of Commerce contributions	\$125
Homeowner’s association contributions	\$550
Raffle tickets at church	\$75
Union dues	\$185

Refund Monitor – Refund (Balance Due): \$2,859 (TW2006); \$_____ (TW2007)

Line 47—Credit for Child and Dependent Care Expenses, Form 2441

- Thomas and Gale paid \$2,800 to Dana Child Care Center for after-school care for Melissa. The center’s address is 1648 Baylor Avenue, your City, State, and Zip. The employer identification number (EIN) for Dana Child Care Center is 10-2XXXXXX.

Line 49—Education Credit, Form 8863

- Because Hattie paid for the classes she took to improve her classroom management skills, Thomas and Gale cannot take a tuition and fees deduction adjustment.
- Thomas and Gale ask if the \$1,000 is deductible on their tax return. Complete Form 8863.

Refund Monitor – Refund (Balance Due): \$2,951 (TW2006); \$_____ (TW2007)

Line 52—Child Tax Credit

- Since Melissa is under age 17, Thomas and Gale ask if they will still qualify for the child tax credit. *(If using TaxWise[®], this line will self-calculate.)*

The child tax credit is: \$0.

Line 58—Self-Employment Tax, Schedule SE

- Since Thomas had net earnings of more than \$400 from his business, self-employment tax must be calculated on Schedule SE. *(If using TaxWise[®], this line will self-calculate.)*

The self-employment tax is: \$537 (TW2006); \$_____ (TW2007)

Line 59—Social Security and Medicare Tax, Form 4137

- Gale kept a daily tip record and reported tips to her employer as required. She was not required to report her tips for January, March, May, September, and November because she received less than \$20 per month. Gale's total unreported tip income was \$95.

Tips of less than \$20 per month are not subject to Social Security and Medicare taxes. However, this tip income is subject to federal income taxes and must be reported on line 7 of the tax return. Complete Form 4137.

Note: To add the unreported tip income to Form 1040, line 7, link to a new scratch pad from Form 4137, line 3.

Refund Monitor – Refund (Balance Due): \$2,951 (TW2006); \$_____ (TW2007)

Line 60—Additional Tax on IRAs and Other Qualified Retirement Plans

- Most distributions from qualified retirement plans made before age 59½ are subject to an additional tax of 10%. Therefore, the distribution received by Gale is subject to the additional tax. In addition to the 10% penalty on Gale's distribution, there is an additional tax on Thomas's excess contribution to his IRA. *(If using TaxWise[®], this line will self-calculate.)*

The additional tax amount is: \$1,030 (TW2006); \$_____ (TW2007)

Line 66a—Earned Income Credit

- Thomas and Gale want to know if they qualify for earned income credit (EIC) this year. They ask if the qualification would be based on one or both children. Complete the questions on Schedule EIC and EIC worksheet.

Line 68—Additional Child Tax Credit, Form 8812

- Thomas and Gale did not qualify for the full amount of the child tax credit. Complete Form 8812 to figure the additional credit. (*If using TaxWise[®], this line will self-calculate.*)

The additional child tax credit amount is: \$1,000 (TW2006); \$_____ (TW2007)

Recheck Tuition Deduction Taken on Line 34

Remove the tuition and fees deduction from line 34 and enter it on **Form 8863, Education Credits**, to see if this will result in a higher refund. Which tax benefit is better for these taxpayers, Education Credit (Form 8633) or tuition and fees deduction adjustment (line 34)?

Line 74a—Amount You Want Refunded to You

- Refund deposited into checking account: \$4,893 (TW2006); \$_____ (TW2007)

Finishing the Return

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

Complete Form 8158, *Quality Review Sheet*, on the following page.

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return **prior to obtaining the taxpayers' signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
		Taxpayer's address on the return matches the intake sheet.
		Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.
		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.
		All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.
		All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.
		If return was software generated, all overridden entries have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

- Ready for taxpayer's signature(s)
- Errors found, corrections needed.

Comments/Errors:

INTERMEDIATE PRACTICE EXERCISES 5-8

Exercise 5

Wright Intake and Interview Sheet, page 1 of 2

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
---------------------------------------	--	-----------------

You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit payments made, etc.
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Andre		M.I.	Last Name Wright		2. SSN or ITIN 131-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 04/20/1970	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name		M.I.	Last Name		8. SSN or ITIN	
9. Date of Birth (mm/dd/yyyy)	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 516 Windgate Road		Apt #	City Your City		State YS	Zip Code Your Zip
14. Phone Number and e-mail address Phone: (202) 987-1212 e-mail: AWright@earthlink.net			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
John Wright	10/02/1996	135-XX-XXXX	Son	12	Yes	Yes

Paperwork Reduction Act Notice

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
 _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Wright

- Andre is a single dad and provides total support for his son, John.
- No one else can claim Andre or his son as a dependent.
- Andre is a computer technician.
- Andre elects to contribute to the Presidential Election Campaign Fund.
- Andre did not itemize deductions last year.
- Andre paid for John to attend before- and after-school care at Lafayette Daycare. The total paid for child care is \$1,875. The daycare's address is 775 Campbell Drive, your city, state, and zip code. EIN: 19-7XXXXXX.
- Andre wants any money refunded or due handled by paper check.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0112	
PAYER'S name, street address, city, state, ZIP code, and telephone no. Newcomb Savings & Loan 3265 Elon Way Salt Lake City, UT 84100		Payer's RTN (optional) 1 Interest income \$ 147.31 2 Early withdrawal penalty \$ 15.75	2007 Interest Income
PAYER'S federal identification number 13-4XXXXXX	RECIPIENT'S identification number 131-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Andre Wright		4 Federal income tax withheld \$	
Street address (including apt. no.) 516 Windgate Rd. City, state, and ZIP code Your City, State, and Zip Code		5 Investment expenses \$	
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 \$
Form 1099-INT		(keep for your records) Department of the Treasury - Internal Revenue Service	

		a Employee's social security number 131-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 13-2XXXXXX				1 Wages, tips, other compensation \$16,765.11		2 Federal income tax withheld \$1,268.23				
c Employer's name, address, and ZIP code Dillard Technology 1134 Friendly Blvd., N.W. Columbia, SC 29201				3 Social security wages \$17,923.65		4 Social security tax withheld \$1,111.27				
				5 Medicare wages and tips \$17,923.65		6 Medicare tax withheld \$259.89				
				7 Social security tips		8 Allocated tips				
d Control number 1-38765-32				9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial Last name Suff. Andre Wright 516 Windgate Road Your City, State, and Zip Code				11 Nonqualified plans		12a See instructions for box 12 D \$1,158.54				
				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 3985-221		16 State wages, tips, etc. \$16,765.11		17 State income tax \$503.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** **2007** 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 131-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 13-3XXXXXX				1 Wages, tips, other compensation \$12,465.56		2 Federal income tax withheld \$1,219.00				
c Employer's name, address, and ZIP code Reinhardt Technology 74 Lawrence Avenue Washington, DC 20013				3 Social security wages \$12,465.56		4 Social security tax withheld \$773.46				
				5 Medicare wages and tips \$12,465.56		6 Medicare tax withheld \$181.10				
				7 Social security tips		8 Allocated tips				
d Control number				9 Advance EIC payment \$750.00		10 Dependent care benefits \$750.00				
e Employee's first name and initial Last name Suff. Andre Wright 516 Windgate 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 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 1-337-695		16 State wages, tips, etc. \$12,465.56		17 State income tax \$675.89		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** **2007** 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 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- *Proof of Identity*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return*
- *Child care provider's identification number*
- *Banking information (checking and/or savings account) for direct deposit/debit*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Amounts of other income*

Part I: Taxpayer Information

1. Your First Name Paul		M.I. D	Last Name Austin		2. SSN or ITIN 151-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 02/14/1939	4. US Citizen or Resident Alien <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name		M.I.	Last Name		8. SSN or ITIN	
9. Date of Birth (mm/dd/yyyy)	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 128 Ashland Road		Apt #	City Your City		State YS	Zip Code Your Zip
14. Phone Number and e-mail address Phone: (602) 507-1212 e-mail: n/a			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007: a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input checked="" type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input type="checkbox"/> Yes <input type="checkbox"/> No c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)

Paperwork Reduction Act Notice

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
- Yes No 4. Did any of these dependents file a joint return for 2007?
- _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Disability income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Alimony income
- Yes No 6. Tip income
- Yes No 7. Pension and/or IRA distribution
- Yes No 8. Unemployment (1099-G)
- Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
- Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
- Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
- Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
- Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
- Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
- Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

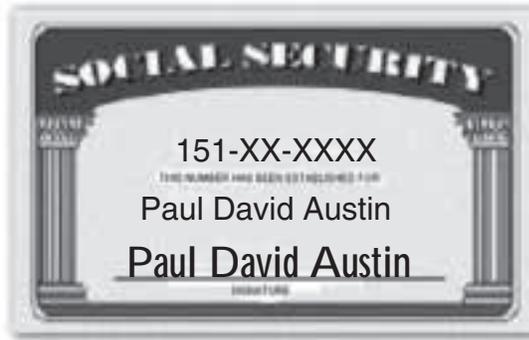
Interview Notes—Austin

- Paul and Lindsey Austin have been separated since 1999. They have not lived together since the separation, but their divorce is not finalized.
- They have three adult children.
- Lindsey has already filed her tax return, and she itemized her deductions. Her SSN is 190-XX-XXXX.
- Paul itemized deductions last year and received a refund from the state department of revenue for \$171. His itemized deductions totaled \$13,750, and his taxable income was \$8,549. The amount from last year's Schedule A, line 5a (income taxes) was \$336 and line 5b (general sales taxes) was \$350. The general sales tax provision was used.
- Paul retired from the railroad on June 1, 2004, and now works part time as a machinist. His annuity does not make provisions for a joint and survivor annuity.
- Paul's church contributions were \$1,700.
- Paul purchased a new home during 2007 and incurred the following expenses:

Lawyers' fees:	\$427.22
J & L Survey Company:	\$374.95
Title Insurance:	\$250.00
Termite Inspection:	\$300.00
Reimbursed Seller for Property Taxes paid:	\$167.33 (value based)
Recording fees:	\$80.00
Transfer Taxes:	\$587.56
Homeowners Insurance:	\$320.25
- Paul paid \$125 in personal property taxes (value based).
- He would like any refund to be deposited directly into his checking account or any payment due to be electronically debited from the same account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



Paul D. Austin 977
 128 Ashland Rd.
 Your City, State, and Zip Code 20

PAY TO THE ORDER OF _____ \$ _____ DOLLARS

BRIDGEWATER CREDIT UNION
 Atlanta, GA 30304

: 322070239 | :0027449523456 977

a Employee's social security number 151-XX-XXXX		Safe, accurate, FAST! Use Visit the IRS website at www.irs.gov/efile.					
b Employer identification number (EIN) 15-2XXXXXX		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 & Die 612 River Road, W. Detroit, MI 48233		3 Social security wages \$22,876.39	4 Social security tax withheld \$1,418.32				
		5 Medicare wages and tips \$22,876.39	6 Medicare tax withheld \$331.70				
		7 Social security tips	8 Allocated tips				
d Control number 7829 RET	9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial Last name Suff. Paul Austin 128 Ashland 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 2-151-2022	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

2007

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)

RECIPIENT'S/LENDER'S name, address, and telephone number Bridgewater Credit Union 1209 Lenik Avenue Boston, MA 02109		* Caution: <i>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.</i>	OMB No. 1545-0901 2007 Form 1098	Mortgage Interest Statement Copy B For Payer 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. 15-8XXXXXX	PAYER'S social security number 151-XX-XXXX	1 Mortgage interest received from payer(s)/borrower(s)* \$ 1,559.25		
PAYER'S/BORROWER'S name Paul Austin		2 Points paid on purchase of principal residence \$ 1,000.00		
Street address (including apt. no.) 128 Ashland Rd. City, state, and ZIP code Your City, State, and Zip Code		3 Refund of overpaid interest \$		
Account number (see instructions)		4 Mortgage insurance premiums \$ 272.86		
		5 Real Estate Taxes \$ 676.49		
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. John & Mary Brokerage Services 1300 Colby Avenue Montpelier, VT 05602		1a Total ordinary dividends \$ 123.75	OMB No. 1545-0110 2007 Form 1099-DIV	Dividends and Distributions Copy B For Recipient
		1b Qualified dividends \$ 123.75		
		2a Total capital gain distr. \$ 68.12	2b Unrecap. Sec. 1250 gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S federal identification number 15-4XXXXXX	RECIPIENT'S identification number 151-XX-XXXX			
RECIPIENT'S name Paul Austin		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
Street address (including apt. no.) 128 Ashland Road City, state, and ZIP code Your City, State, and Zip Code		3 Nondividend distributions \$	4 Federal income tax withheld \$	
Account number (see instructions)		5 Investment expenses \$		
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	
Form 1099-DIV		(keep for your records)	Department of the Treasury - Internal Revenue Service	

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		2007		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX 1. Claim Number and Payee Code		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2007	\$ 7,368.00	COPY C - FOR RECIPIENT'S RECORDS THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.	
2. Recipient's Identification Number 151-XX-XXXX		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2007			
Recipient's Name, Street Address, City, State, and Zip Code Paul Austin 128 Ashland Road Your City, State, and Zip Code		5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2007	\$ 7,368.00		
		6. Workers' Compensation Offset in 2007			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2006			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2005			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2004			
		10. Federal Income Tax Withheld \$ 750.00	11. Medicare Premium Total \$ 1,222.00		

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

Draft as of May 15, 2007 - Subject to Change

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		2007		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX 1. Claim Number and Payee Code		3. Employee Contributions	\$ 15,397.25	COPY 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. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
2. Recipient's Identification Number 151-XX-XXXX		4. Contributory Amount Paid	9,397.25				
Recipient's Name, Street Address, City, State, and ZIP Code Paul Austin 128 Ashland Road Your City, State, and Zip Code		5. Vested Dual Benefit					
		6. Supplemental Annuity					
		7. Total Gross Paid	9,397.25				
		8. Repayments					
		9. Federal Income Tax Withheld	1,561.00				
		10. Rate of Tax				11. Country	12. Medicare Premium Total

FORM RRB-1099-R Draft as of May 15, 2007 - 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		1 Gross distribution \$ 838.00	OMB No. 1545-0119 2007 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 838.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 15-5XXXXXX	RECIPIENT'S identification number 151-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 8.38		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name Paul Austin		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 128 Ashland Road		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and Zip Code		9a Your percentage of total distribution %	9b Total employee contributions \$		
1st year of desig. Roth contrib.		10 State tax withheld \$ \$	11 State/Payer's state no. ----- \$		12 State distribution \$ \$
Account number (see instructions)		13 Local tax withheld \$ \$	14 Name of locality ----- \$		15 Local distribution \$ \$

Form **1099-R**

Department of the Treasury — Internal Revenue Service

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
---------------------------------------	--	-----------------

You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit payments made, etc.
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Jessica		M.I.	Last Name Ellsworth		2. SSN or ITIN 127-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 02/10/1960	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name		M.I.	Last Name		8. SSN or ITIN	
9. Date of Birth (mm/dd/yyyy)	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 1734 Hillside Circle		Apt # G	City Your City		State YS	Zip Code Your Zip
14. Phone Number and e-mail address Phone: (972) 250-1212 e-mail: JessicaElls@bellsouth.net			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input checked="" type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. <u>05/24/2005</u> (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Kenneth Ellsworth	05/15/1986	121-XX-XXXX	Son	12	Yes	Yes
Kendall Ellsworth	09/05/1993	125-XX-XXXX	Daughter	12	Yes	Yes

Paperwork Reduction Act Notice

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
 _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

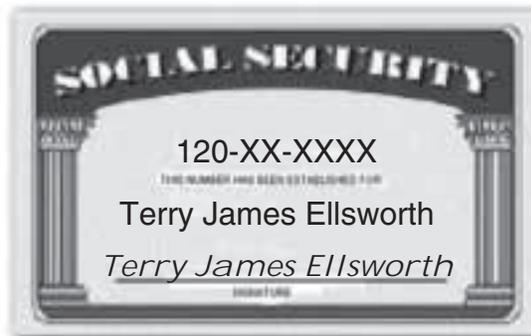
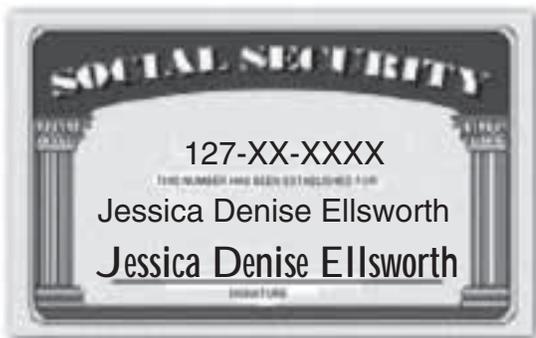
- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Ellsworth

- Jessica's husband, Terry, died in May 2005.
- In March 2006, she and her three children moved in with her mother. Jessica splits all household expenses with her mother and she provides most of the support for her children.
- Since Jessica's mother has earned income, Jessica has agreed to allow her mother to claim one of the children as a dependent. Jessica is claiming only Kenneth and Kendall as dependents.
- Jessica was unemployed part of last year but now works as a nurse at the local hospital.
- She is repaying a student loan and received a statement from the lending institution showing she paid \$238.57 in interest last year.
- Jessica received \$800 in tax-exempt interest from Central Municipal Bond.
- Jessica had gambling losses of \$1,800.
- Kenneth is a full-time student at Harvard University. He started his third year in college last August. Kenneth's grandmother made the payments for his tuition and fees directly to Harvard.
- Jessica wants to contribute to the Presidential Election Campaign Fund.
- Any refund or payment should be handled by paper check.
- Jessica wants to use the Self-Select PIN method to sign her tax return. The prior year AGI was \$8,375. She enters 71256 as her Self-Select PIN.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



a Employee's social security number 127-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 12-6XXXXXX		1 Wages, tips, other compensation \$21,560.49		2 Federal income tax withheld \$2,119.75			
c Employer's name, address, and ZIP code Stanford Regional Hospital 1525 Suffolk Way Newark, NJ 07102		3 Social security wages \$22,810.49		4 Social security tax withheld \$1,413.52			
		5 Medicare wages and tips \$22,810.49		6 Medicare tax withheld \$331.29			
		7 Social security tips		8 Allocated tips			
d Control number 268 ELLS		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Jessica Ellsworth 1734 Hillsdale Circle Your City, State, and Zip Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,250.00			
		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 56-882456	16 State wages, tips, etc. \$21,560.49	17 State income tax \$749.12	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form W-2 Wage and Tax Statement

2007

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. Lamar Bank 5501 Trulane Avenue Baltimore, MD 21233		Payer's RTN (optional)		OMB No. 1545-0112	
		1 Interest income \$ 217.89		<div style="font-size: 2em; font-weight: bold;">2007</div> <div style="font-size: 1.5em; font-weight: bold;">Interest Income</div>	
PAYER'S federal identification number 12-5XXXXXX		RECIPIENT'S identification number 127-XX-XXXX			
RECIPIENT'S name Jessica Ellsworth Street address (including apt. no.) 321 N. Criswell Circle City, state, and ZIP code Your City, State, and Zip Code Account number (see instructions)		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 \$	
Form 1099-INT		(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.

CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number Casinos R Us 2233 Gambling Highway Reno , NV 89510 Payer ID: 12-3XXXXXX		1 Gross winnings 675.00		2 Federal income tax withheld	
		3 Type of wager SLOTS		4 Date won 06 ; 23 ; 2007	
		5 Transaction		6 Race	
		7 Winnings from identical wagers		8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code Jessica Ellsworth 1734 Hillsdale Circle Your City, State, and Zip Code		9 Winner's taxpayer identification no. 127-XX-XXXX		10 Window	
		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 ▶ Jessica Ellsworth				Date ▶ 6/23/07	
Form W-2G		Department of the Treasury - Internal Revenue Service			

OMB No. 1545-0238

2007

Form W-2G
Certain Gambling Winnings

This information is being furnished to the Internal Revenue Service.

Copy B
 Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.

Note: If using TaxWise® 2006 software, change the year for “Date Won” to 2006.

CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number Harvard University 677 Huntington Drive Kansas City, KS 66110		1 Payments received for qualified tuition and related expenses \$ 6,500.00	OMB No. 1545-1574 2007 Form 1098-T	Tuition Statement	
		2 Amounts billed for qualified tuition and related expenses \$ 15,500.00			
FILER'S federal identification no. 12-8XXXXXX	STUDENT'S social security number 121-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2007 <input type="checkbox"/>			Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name Kenneth Ellsworth		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 9,000.00		
Street address (including apt. no.) 1734 Hillsdale Circle		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 2008 <input type="checkbox"/>		
City, state, and ZIP code Your City, State, and Zip Code		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)	10 Ins. contract reimb./refund \$				
Form 1098-T		(keep for your records)		Department of the Treasury - Internal Revenue Service	

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission P.O. Box 854 Billings, MT 59101		1 Unemployment compensation \$ 849.75	OMB No. 1545-0120 2007 Form 1099-G	Certain Government Payments	
		2 State or local income tax refunds, credits, or offsets \$			
PAYER'S federal identification number 12-9XXXXXX	RECIPIENT'S identification number 127-XX-XXXX	3 Box 2 amount is for tax year <input type="checkbox"/>			Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name Jessica Ellsworth		4 Federal income tax withheld \$ 85.00	5 ATAA payments \$		
Street address (including apt. no.) 321 N. Criswell Circle		6 Taxable grants \$	7 Agriculture payments \$		
City, state, and ZIP code Your City, State, and Zip Code		8 Check if box 2 is trade or business income <input type="checkbox"/>			
Account number (see instructions)					
Form 1099-G				Department of the Treasury - Internal Revenue Service	

Since her husband's death, Jessica has been trying to obtain social security benefits. She was finally approved for benefits this year and received a lump-sum distribution.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2007		
<ul style="list-style-type: none"> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION. 		
Box 1. Name Jessica Ellsworth	Box 2. Beneficiary's Social Security Number 127-XX-XXXX	
Box 3. Benefits Paid in 2007 *\$33,996.	Box 4. Benefits Repaid to SSA in 2007	Box 5. Net Benefits for 2007 (Box 3 minus Box 4) \$33,996.00
<p style="text-align: center;">DESCRIPTION OF AMOUNT IN BOX 3</p> <p>Paid by check or direct deposit: \$ 30906.00</p> <p>Attorney Fees \$3090.00</p> <p>Total: \$33,996.00</p> <p>*Includes \$12,948.00 Paid in 2007 for 2006 \$ 5,190.00 Paid in 2007 for 2005</p>		<p style="text-align: center;">DESCRIPTION OF AMOUNT IN BOX 4</p> <p>Box 6. Voluntary Federal Income Tax Withholding</p> <p>Box 7. Address 1734 Hillsdale Circle Your City, State, & Zip Code</p> <p>Box 8. Claim Number (Use this number if you need to contact SSA.)</p>
Draft as of May 15, 2007 - Subject to Change		

Form SSA-1099-SM (1-2007)

DO NOT RETURN THIS FORM TO SSA OR IRS

The 2006 AGI was \$8,375 and the filing status was qualifying widow(er) with dependent child.

The 2005 AGI was \$21,785 and the filing status was married filing jointly.

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit payments made, etc.
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Webster		M.I.	Last Name Highland		2. SSN or ITIN 145-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 08/02/1971	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name Taylor		M.I.	Last Name Langston		8. SSN or ITIN 149-XX-XXXX	
9. Date of Birth (mm/dd/yyyy) 12/25/1967	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 919 N. Parson Street			Apt #	City Your City		State YS
14. Phone Number and e-mail address Phone: (321) 218-1212 e-mail: HighWeb@aol.com			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Regis Highland	06/23/2000	146-XX-XXXX	Son	12	Yes	Yes

Paperwork Reduction Act Notice

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Catalog Number 38836A Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
 _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Highland

- Webster and Taylor married on January 1 of this year. Taylor has not filed a name change form with the Social Security Administration.
- If possible, they want to file a joint return. Webster's filing status last year was head of household and Taylor filed as single.
- Webster is a general contractor, and Taylor is an office assistant.
- Webster has a son, Regis, from his previous marriage. Regis lived with Webster all last year. Webster provided almost all of Regis's support but the divorce decree allows Regis to be claimed as a dependent by his mother.
- In addition to her job as an office assistant, Taylor has a small home-based word processing business. Her gross income was \$4,850. Her total expenses for materials were \$363, and she has written records for the 1,200 business miles (100 miles per month) and 9,000 other miles during the year. Her business takes up only a very small area in her home and she uses her computer mainly for personal business. Taylor placed her car in service on February 4, 2004. Use business code: 999999.
- A neighbor, Lenoir Mitchell, cares for Regis after school. Webster paid her \$1,250 for the year. Lenoir's SSN is 140-XX-XXXX. Her address is 628 N. Parson Street, your city, state, and zip.
- Webster and Taylor both want to contribute to the Presidential Election Campaign Fund.
- They would like to handle any refund or payment electronically.
- Webster itemized deductions last year and received a state refund of \$375. His itemized deductions for last year totaled \$10,800. The amount from last year's Schedule A, line 5a (income taxes) was \$571 and line 5b (general sales taxes) was \$182. His taxable income was \$4,876. Taylor did not itemize deductions last year.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



Webster Highland Taylor Highland 919 N. Parson Street Your City, State, and Zip Code	310
PAY TO THE ORDER OF _____	\$ _____
_____ DOLLARS	
YORK NATIONAL BANK Rochester, NY 14603	

: 062005690 :00578965542	310

a Employee's social security number 145-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN) 14-1XXXXXX		1 Wages, tips, other compensation \$17,510.35		2 Federal income tax withheld \$1,375.50					
c Employer's name, address, and ZIP code King General Contracting Services 643 Sinclair St. Memphis, TN 38101		3 Social security wages \$17,510.35		4 Social security tax withheld \$1,085.62					
		5 Medicare wages and tips \$17,510.35		6 Medicare tax withheld \$253.77					
		7 Social security tips		8 Allocated tips					
d Control number 123Y8TT		9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Webster Highland 919 N. Parson 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 checked="" type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State YS	Employer's state ID number 99-5678245	16 State wages, tips, etc. \$17,510.35	17 State income tax \$550.10	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2 Wage and Tax Statement** **2007** 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 149-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN) 14-2XXXXXX		1 Wages, tips, other compensation \$11,411.12		2 Federal income tax withheld \$1,072.05					
c Employer's name, address, and ZIP code Bennett Trading Company 12 Purdue St. New Orleans, LA 70113		3 Social security wages \$13,517.12		4 Social security tax withheld \$838.10					
		5 Medicare wages and tips \$13,517.12		6 Medicare tax withheld \$196.49					
		7 Social security tips		8 Allocated tips					
d Control number 56-34401LANG		9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Taylor Langston 2708 Marywood Drive Your City, State, and Zip Code		11 Nonqualified plans		12a See instructions for box 12 D \$2,076.00					
		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 YS	Employer's state ID number 32-566X72	16 State wages, tips, etc. \$11,411.12	17 State income tax \$377.15	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2 Wage and Tax Statement** **2007** 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. Beckley First National Bank 200 N. Richmond Avenue Sacramento, CA 95813		Payer's RTN (optional) 1 Interest income \$ 912.57 2 Early withdrawal penalty \$	OMB No. 1545-0112 2007 Interest Income Form 1099-INT	
PAYER'S federal identification number 14-3XXXXXX	RECIPIENT'S identification number 145-XXXXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>	
RECIPIENT'S name Webster Highland Street address (including apt. no.) 919 N. Parson St. City, state, and ZIP code Your City, State, and Zip Code		4 Federal income tax withheld \$ 91.12		5 Investment expenses \$
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 \$
Form 1099-INT		(keep for your records)	Department of the Treasury - Internal Revenue Service	

All of the following are unreimbursed expenses for Webster Highland:

Medical insurance	\$2,250
Medical travel (January–May)	500 miles
Dental bills (unreimbursed)	\$275
Vitamins (unreimbursed)	\$75
New glasses (out-of-pocket expense)	\$165
Prescription drugs (unreimbursed)	\$563
Over-the-counter medications (unreimbursed)	\$120
Church donations	\$1,750
Donation to the Presidential Election Campaign Fund	\$1,500
Donation to the Salvation Army (cash)	\$500
Home mortgage interest	\$3,175
Credit card interest	\$625
City real estate tax	\$550
County real estate tax	\$1,721
Car license fee	\$35
Personal property taxes (value based)	\$817
Traffic fine	\$150
Gambling losses	\$1,010

STUDENT NOTES

ADVANCED COMPREHENSIVE PROBLEM

Problem C—Dalhart Intake and Interview Sheet

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Jeremy	M.I. R.	Last Name Dalhart	2. SSN or ITIN 211-XX-XXXX
3. Date of Birth (mm/dd/yyyy) 7/28/1940	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Spouse's First Name Janice	M.I. B.	Last Name Smith	8. SSN or ITIN 212-XX-XXXX
9. Date of Birth (mm/dd/yyyy) 1/16/1943	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	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. Address 1068 Perry Street	Apt #	City Your City	State YS Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: (866) 555-1111 e-mail:		15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

16. **On December 31, 2007:**

a. Were you: Single Legally Married Separated Divorced Widowed

b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** Yes No

c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Marian Dalhart	3/13/1986	213-XX-XXXX	Daughter	12	Yes	Yes
Ashlyn Thomas	5/8/1996	214-XX-XXXX	Granddaughter	12	Yes	No

Paperwork Reduction Act Notice

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

Catalog Number 38836A Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
_____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Dalhart

- Jeremy and Janice are full-time residents of your state and they want to file a state return.
- Jeremy indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Janice does not wish to contribute.
- Their daughter Marian is a full-time student classified as a junior at a local community college.
- Jeremy and Janice paid for day care for Jeremy's granddaughter Ashlyn (who lived with them full-time) while they both worked. Jeremy is a clerk and Janice is a school teacher.
- If they have a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678.
- Jeremy and Janice provided 100% of the support for both Marian and Ashlyn.
- Janice received \$5,000 from the estate of her great-aunt.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



Line 7—Wages

a Employee's social security number 212-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 21-6XXXXXX				1 Wages, tips, other compensation \$13,817.00		2 Federal income tax withheld \$987.00				
c Employer's name, address, and ZIP code Jefferson Independent School District 12210 Cherry Road Fairview, KY 42221				3 Social security wages \$13,817.00		4 Social security tax withheld \$856.65				
				5 Medicare wages and tips \$13,817.00		6 Medicare tax withheld \$200.45				
				7 Social security tips		8 Allocated tips				
d Control number				9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial Janice B. Smith		Last name Smith		Suff.		11 Nonqualified plans		12a See instructions for box 12		
1068 Perry Street Your City, State and Zip Code				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" 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 YS 21-6XXXXXX		16 State wages, tips, etc. \$13,817.00		17 State income tax \$693.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form W-2 Wage and Tax Statement 2007 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 211-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile.		
b Employer identification number (EIN) 21-5XXXXXX			1 Wages, tips, other compensation \$28,134.00		2 Federal income tax withheld \$2,176.00					
c Employer's name, address, and ZIP code American Petroleum 600 Rice Street Fairview, KY 42221			3 Social security wages \$31,087.63		4 Social security tax withheld \$1,927.33					
			5 Medicare wages and tips \$31,087.63		6 Medicare tax withheld \$450.77					
			7 Social security tips		8 Allocated tips					
d Control number			9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Jeremy R. Dalhart 260 Tyler Street Your City, State and Zip Code			11 Nonqualified plans		12a See instructions for box 12 D \$2,953.63					
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
			14 Other		12c					
f Employee's address and ZIP code			12d							
15 State Employer's state ID number YS 21-5XXXXXX		16 State wages, tips, etc. \$28,134.00		17 State income tax \$1,674.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement **2007** 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): \$2,297 (TW2006); \$_____ (TW2007)

Line 8—Interest

Jeremy is collecting payments on a seller-financed mortgage. The purchaser is Charles Campbell (SSN 219-xx-xxxx), 1523 North Curry Rd, Your City, State, Zip Code. Last year Jeremy received \$2,782.15 interest on that loan.

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Kendalt Federal Credit Union 2602 Parks Road Fairview, KY 42221		Payer's RTN (optional)	OMB No. 1545-0112		
		1 Interest income \$ 456.00	2007 Interest Income		
		2 Early withdrawal penalty \$ 46.00			
PAYER'S federal identification number 21-8XXXXXX		RECIPIENT'S identification number 211-XX-XXXX	Form 1099-INT		
RECIPIENT'S name Jeremy R. Dalhart		3 Interest on U.S. Savings Bonds and Treas. obligations \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
Street address (including apt. no.) 1068 Perry Street		4 Federal income tax withheld \$			5 Investment expenses \$
City, state, and ZIP code Your City, State and Zip Code		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 \$

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. Hanover Bank P. O. Box 4019 Fairview, KY 42221		Payer's RTN (optional) 1 Interest income \$ 123.00 2 Early withdrawal penalty \$	OMB No. 1545-0112 2007 Form 1099-INT	Interest Income
PAYER'S federal identification number 21-7XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$ 864.00		
RECIPIENT'S name Jeremy R. Dalhart Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State and Zip Code Account number (see instructions)		4 Federal income tax withheld \$ 86.00 6 Foreign tax paid \$ 8 Tax-exempt interest \$	5 Investment expenses \$ 7 Foreign country or U.S. possession 9 Specified private activity bond interest \$	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-INT		(keep for your records)	Department of the Treasury - Internal Revenue Service	

Jeremy received information from Gordon Investment Services that he had been paid \$148.63 in tax-exempt interest on that account.

Refund Monitor – Refund (Balance Due): \$1,760 (TW2006); \$_____ (TW2007)

Line 9—Dividends

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Pembroke Fund P. O. Box 5270 Fairview KY 42221		1a Total ordinary dividends \$ 231.86 1b Qualified dividends \$ 231.86	OMB No. 1545-0110 2007 Form 1099-DIV	Dividends and Distributions
PAYER'S federal identification number 21-9XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	2a Total capital gain distr. \$ 68.75	2b Unrecap. Sec. 1250 gain \$	
RECIPIENT'S name Jeremy Dalhart Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State and Zip Code Account number (see instructions)		2c Section 1202 gain \$ 3 Nondividend distributions \$ 6 Foreign tax paid \$ 3.65 8 Cash liquidation distributions \$	2d Collectibles (28%) gain \$ 4 Federal income tax withheld \$ 5 Investment expenses \$ 7 Foreign country or U.S. possession 9 Noncash liquidation distributions \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Form 1099-DIV		(keep for your records)	Department of the Treasury - Internal Revenue Service	

Refund Monitor – Refund (Balance Due): \$1,745 (TW2006); \$_____ (TW2007)

Jeremy has \$3.65 foreign tax credit reported on Form 1099-DIV above.

Refund Monitor – Refund (Balance Due): \$1,749 (TW2006); \$_____ (TW2007)

Line 10—Taxable Refunds

Jeremy and Janice itemized deductions last year and received a \$437 tax refund from the state. Their taxable income for 2005 was \$75,000 and for 2006 was \$49,859. Their total itemized deductions were \$11,500. The amount of state income taxes was \$2,998 and the amount of state sales tax was \$689.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no. KY Department of Revenue 1600 West Moberly Street Fairview, KY 42221		1 Unemployment compensation \$	OMB No. 1545-0120 2007 Form 1099-G	Certain Government Payments	
		2 State or local income tax refunds, credits, or offsets \$ 437.00			
PAYER'S federal identification number 22-0XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 120.00	Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name Jeremy R. Dalhart/Janice B. Smith		5 ATAA payments \$	6 Taxable grants \$		
Street address (including apt. no.) 1068 Perry Street City, state, and ZIP code Your City, State, and Zip Code		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
Account number (see instructions)					
Form 1099-G		Department of the Treasury - Internal Revenue Service			

Refund Monitor – Refund (Balance Due): \$1,682 (TW2006); \$_____ (TW2007)

Line 11—Alimony Received

During January through April, Janice received \$1,200 in alimony payments from a previous husband.

Refund Monitor – Refund (Balance Due): \$1,502 (TW2006); \$_____ (TW2007)

Line 12—Business Income

Janice has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on the Form 1099-MISC below, she also received \$1,082 during the year from other doctors for this service. Her expenses included \$49.00 for paper and \$67.50 for a printer cartridge. Janice used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage of 35 business miles per month, and 10,000 other miles. She bought the car and started using it for business on January 2, 2005. Janice has another car available for personal use.

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income
Pratt Medical Centers, Inc. 826 Paine Avenue Fairview, KY 42221		\$	2007 Form 1099-MISC	
		2 Royalties		
		\$		
PAYER'S federal identification number		3 Other income	4 Federal income tax withheld	Copy B For Recipient
RECIPIENT'S identification number		\$	\$	
22-1XXXXXX	212-XX-XXXX	5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name		\$	\$	
Janice B. Smith		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$ 1,637.00	\$	
1068 Perry Street		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	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		\$	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	
\$	\$	\$	\$	
Form 1099-MISC		(keep for your records)		Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$822 (TW2006); \$_____ (TW2007)

Line 15—IRA Distributions

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Sauk Trust Company P. O. Box 254 Fairview, KY 42221		1 Gross distribution \$ 838.00		OMB No. 1545-0119 2007 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 838.00			
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 22-3XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
RECIPIENT'S name Jeremy R. Dalhart		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 1068 Perry Street		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %		9b Total employee contributions \$	
	1st year of desig. Roth contrib.	10 State tax withheld \$	11 State/Payer's state no. YS/22-3XXXXXX		12 State distribution \$ 838.00
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality		15 Local distribution \$

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

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

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Yale Security IRA P. O. Box 2537 Fairview, KY 42221		1 Gross distribution \$ 11,755.00		OMB No. 1545-0119 2007 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$			
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 22-4XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
RECIPIENT'S name Jeremy R. Dalhart		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 1068 Perry Street		7 Distribution code(s) G	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %		9b Total employee contributions \$	
	1st year of desig. Roth contrib.	10 State tax withheld \$	11 State/Payer's state no.		12 State distribution \$
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality		15 Local distribution \$

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

Refund Monitor – Refund (Balance Due): \$1,140 (TW2006); \$_____ (TW2007)

Line 16—Pensions and Annuities

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P. O. Box 7139 London, KY 40741		1 Gross distribution \$ 1,200.00 2a Taxable amount \$ 1,200.00	OMB No. 1545-0119 2007 Form 1099-R
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>
PAYER'S federal identification number 22-5XXXXXX	RECIPIENT'S identification number 212-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$
RECIPIENT'S name Janice B. Smith		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$
Street address (including apt. no.) 1068 Perry Street		7 Distribution code(s) 7	8 Other \$ %
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %	9b Total employee contributions \$
1st year of desig. Roth contrib.		10 State tax withheld \$	11 State/Payer's state no. YS/22-5XXXXXX
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality
			12 State distribution \$ 1,200.00
			15 Local distribution \$

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

Jeremy retired two years ago and started drawing his retirement pay on January 1, 2006 (January 1, 2005 for TaxWise® 2006). He recovered \$271 of his cost during the first year. Jeremy did not select a joint and survivor annuity.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, and ZIP code Stillman Pension Fund 36964 Dana Road Fairview, KY 42221		1 Gross distribution \$ 18,625.00 2a Taxable amount \$	OMB No. 1545-0119 2007 Form 1099-R
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>
PAYER'S federal identification number 22-6XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,715.00
RECIPIENT'S name Jeremy Dalhart		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$
Street address (including apt. no.) 1068 Perry Street		7 Distribution code(s) 7	8 Other \$ %
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %	9b Total employee contributions \$ 5,864
1st year of desig. Roth contrib.		10 State tax withheld \$	11 State/Payer's state no. YS/22-6XXXXXX
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality
			12 State distribution \$ 18,625.00
			15 Local distribution \$

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

Refund Monitor – Refund (Balance Due): (\$77) (TW2006); \$_____ (TW2007)

Line 19—Unemployment Compensation

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Kentucky Unemployment Commission 32 Suffolk Street Fairview, KY 42221		1 Unemployment compensation \$ 1,263.00	OMB No. 1545-0120 2007 Form 1099-G	Certain Government Payments
PAYER'S federal identification number 22-7XXXXXX		2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	
RECIPIENT'S identification number 211-XX-XXXX		5 ATAA payments \$	4 Federal income tax withheld \$ 120.00	Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name Jeremy R. Dalhart		6 Taxable grants \$	7 Agriculture payments \$	
Street address (including apt. no.) 1068 Perry Street		8 Check if box 2 is trade or business income <input type="checkbox"/>		
City, state, and ZIP code Your City, State and Zip Code				
Account number (see instructions)				

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

Refund Monitor – Refund (Balance Due): (\$145) (TW2006); \$_____ (TW2007)

Line 20—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2007 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Jeremy Dalhart	Box 2. Beneficiary's Social Security Number 211-XX-XXXX
Box 3. Benefits Paid in 2006 \$13,682.00	Box 4. Benefits Repaid to SSA in 2006 None
Box 5. Net Benefits for 2006 (Box 3 minus Box 4) \$13,682.00	

DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: \$11,960.00	None
Medicare Part B premiums deducted from your benefits: \$1,122.00	
Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$600.00	
Total Additions: \$13,682.00	Box 6. Voluntary Federal Income Tax Withholding \$360.00
Benefits for 2007: \$13,682.00	Box 7. Address Jeremy Dalhart 1068 Perry Street Your City, State, and Zip Code
	Box 8. Claim Number (Use this number if you need to contact SSA.) 211-XX-XXXX

Draft as of May 15, 2007 - Subject to Change

Form SSA-1099-SM (1-2007) **DO NOT RETURN THIS FORM TO SSA OR IRS**

Refund Monitor – Refund (Balance Due): (\$1,549) (TW2006); \$_____ (TW2007)

Line 21—Other Income

PAYER'S name, address, ZIP code, federal identification number, and telephone number		1 Gross winnings	2 Federal income tax withheld
Lottery Board 19 West Jackson Street Fairview, KY 42221 22-8XXXXXX 866-555-1111		1,200.00	
WINNER'S name, address (including apt. no.), and ZIP code		3 Type of wager	4 Date won
Janice Smith 1068 Perry Street Your City, State and Zip Code		Lottery	4 : 14 : 2007
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
		9 Winner's taxpayer identification no.	10 Window
		212-XX-XXXX	
		11 First I.D.	12 Second I.D.
		13 State/Payer's state identification no.	14 State income tax withheld
		22-8XXXXXX	36.00
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>Janice Smith</i>	
		Date ► 4/14/2007	

Form **W-2G** Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238

2007
Form W-2G
Certain Gambling Winnings

This information is being furnished to the Internal Revenue Service.

Copy B
 Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.

Janice had \$2,250 in gambling losses.

Refund Monitor – Refund (Balance Due): (\$1,737) with \$25 penalty (TW2006);
\$ _____ (TW2007)

Line 31a—Alimony Paid Adjustment

Jeremy paid \$3,600 in alimony to a previous wife. Her social security number is 215-xx-xxxx. His previous wife, Mary Dana, lives at 2708 Mills Drive, Your City, State, and Zip Code.

Refund Monitor – Refund (Balance Due): (\$1,174) with \$2 penalty (TW2006);
\$ _____ (TW2007)

Line 32—IRA Contribution Adjustment

Janice would like to make a contribution to her traditional IRA account. She wants to contribute only the amount that would give her the maximum tax benefit.

Refund Monitor – Refund (Balance Due): (\$662) (TW2006); \$ _____ (TW2007)

Line 33—Student Loan Interest Adjustment

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

Refund Monitor – Refund (Balance Due): (\$625) (TW2006); \$ _____ (TW2007)

Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Jeremy wants to itemize deductions and provides the following information:

Medical insurance	\$1,200
Doctor bills	\$1,653
Hospital bills	\$3,200
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	\$965
Prescription eye glasses	\$210
Church cash donations	\$1,650
Cash contributions to: National Public Radio, American Cancer Society, Shriner's Children's Hospital	\$225
Contributions to Millsap Elementary School	\$250
Salvation Army (FMV of clothes and TV in good used condition)	\$350
Home mortgage interest (Form 1098)	\$3,164
County real estate tax (property tax statement based on property value)	\$875
City real estate tax (property tax statement based on property value)	\$258
Personal property tax (based on the value)	\$624
Gambling losses	\$2,250
Sales tax (at the general sales tax rate) for a new car	\$1,500
State sales tax—use the state sales tax table for KY to complete the Sales Tax Deduction Worksheet. There is no local sales tax.	

Refund Monitor – Refund (Balance Due): (\$130) (TW2006); \$_____ (TW2007)

Line 48—Credit for Child and Dependent Care Expenses

Jeremy and Janice paid the Maryville Day Care Center \$1,100 to watch Ashlyn after school. The center's address is 128 Menio St, Your City, State, and Zip Code. Their EIN is 12-4xxxxxx.

Refund Monitor – Refund (Balance Due): \$90 (TW2006); \$_____ (TW2007)

Line 50—Education Credits

Janice and Jeremy paid \$1,715.00 in tuition and fees for their daughter to attend the local college as a junior.

Janice had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85.

Refund Monitor – Refund (Balance Due): \$497 (TW2006); \$_____ (TW2007)

Line 65—Estimated Tax Payments

During the year, Jeremy and Janice made the following estimated tax payments.

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

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

Refund Monitor – Refund (Balance Due): \$897 (TW2006); \$_____ (TW2007)

Line 74a—Amount You Want Refunded to You

Jeremy and Janice want any refund or debit deposited to or withdrawn from their checking account. (See the interview notes for their bank routing and account numbers.)

Refund Monitor – Refund (Balance Due): \$897 (TW2006); \$_____ (TW2007)

Line 75—Applied to Next Year's Estimated Taxes

If Jeremy and Janice have a refund coming, they want half of the refund applied to next year's taxes.

Refund Monitor – Refund (Balance Due): \$449 (TW2006); \$_____ (TW2007)

If using TaxWise[®], review the Forms Tree and address any red exclamation marks by completing the unanswered questions. Do the Diagnostics to ensure there are no e-filing problems.

Signature Line

Jeremy and Janice want to sign their return using Self-Select PINs. Jeremy enters "45678" and Janice enters "89123." Their last year's AGI was \$75,000.

Complete Form 8158, *Quality Review Sheet*, on the following page.

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return **prior to obtaining the taxpayers' signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
		Taxpayer's address on the return matches the intake sheet.
		Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.
		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.
		All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.
		All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.
		If return was software generated, all overridden entries have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

- Ready for taxpayer's signature(s)
- Errors found, corrections needed.

Comments/Errors:

ADVANCED PRACTICE EXERCISES 9-12

Exercise 9—McCook Intake and Interview Sheet

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Troy	M.I. H.	Last Name McCook	2. SSN or ITIN 221-XX-XXXX
3. Date of Birth (mm/dd/yyyy) 3/12/1934	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Spouse's First Name Yvonne	M.I. A.	Last Name Smith	8. SSN or ITIN 222-XX-XXXX
9. Date of Birth (mm/dd/yyyy) 10/30/1936	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	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. Address 30911 Bard Road	Apt #	City Your City	State YS Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: (866) 555-1112 e-mail:		15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

16. **On December 31, 2007:**

a. Were you: Single Legally Married Separated Divorced Widowed

b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** Yes No

c. Was your spouse deceased? If yes, provide the date of death. 04/15/2007 (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Ashley Fergus	4/5/1994	223-XX-XXXX	Grandchild	8	Yes	No

Paperwork Reduction Act Notice

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

Catalog Number 38836A Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
_____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—McCook

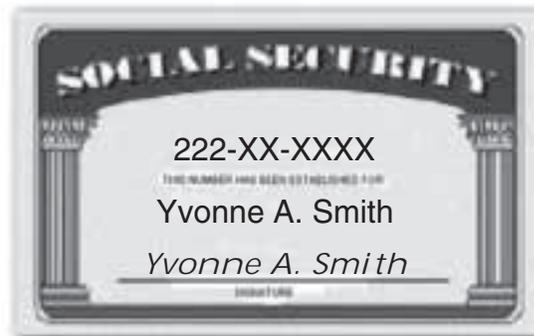
- Troy is retired and Yvonne was a housewife prior to her death.
- Troy does not wish to contribute to the Presidential Election Campaign Fund. He states that he does not wish to indicate a contribution for his spouse either.
- Troy's granddaughter, Ashley Fergus, moved in with him in May of last year. He provides all her support. She was born in France where her parents were stationed.
- Troy had high unreimbursed medical expenses, which may allow him to itemize. He brought a list of his Schedule A expenditures. They did not have enough expenses to itemize last year.
- Troy brings several income documents with him: 1099-DIV, 1099-R (2), SSA-1099 (2), and W-2G (Yvonne had gambling losses of \$2,550).

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.

Troy's list of Schedule A expenses:

Doctor bills	\$4,723
Hospital bills	\$5,168
Medical mileage	93 miles per month (1,116 total miles)
Prescription drugs	\$1,756
Prescription eyeglasses	\$210
Church donations	\$850
Church raffle ticket (didn't win)	\$25
Public Broadcasting System	\$201
Salvation Army (old clothes)	\$350
Funeral expenses	\$6,875
Home mortgage interest (from Form 1098)	\$2,164
County real estate tax (from tax statement)	\$378
City real estate tax (from tax statement)	\$120
Personal property tax (based on vehicle value)	\$623
Gambling losses	\$2,550
Sales tax (at the general sales tax rate) for a new car	\$840
State sales tax—use the state sales tax table for KY to complete the Sales Tax Deduction Worksheet.	
There is no local sales tax.	



CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Alvin Bond Fund 100 Wiley Street, Suite 567 Fairview, KY 42221		1a Total ordinary dividends \$ 1,565.00	OMB No. 1545-0110 2007	Dividends and Distributions
		1b Qualified dividends \$ 875.00	Form 1099-DIV	
		2a Total capital gain distr. \$ 737.00	2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient
PAYER'S federal identification number 23-1XXXXXX	RECIPIENT'S identification number 221-XX-XXXX			
RECIPIENT'S name Troy H. McCook		2c Section 1202 gain \$	2d 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.
Street address (including apt. no.) 30911 Bard Road		3 Nondividend distributions \$	4 Federal income tax withheld \$	
City, state, and ZIP code Your City, State and Zip Code			5 Investment expenses \$	
Account number (see instructions)		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	

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 Defense Finance and Accounting SVC US Military Retirement Pay P.O. Box 7139 London, KY 40741		1 Gross distribution \$ 23,919.00	OMB No. 1545-0119 2007	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 23,919.00	Form 1099-R	
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	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.
PAYER'S federal identification number 22-5XXXXXX	RECIPIENT'S identification number 221-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,580.00	
RECIPIENT'S name Troy H. McCook		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 30911 Bard Road		7 Distribution code(s) 7	8 Other \$ %	
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %	9b Total employee contributions \$	
Account number (see instructions)		10 State tax withheld \$	11 State/Payer's state no. YS/22-5XXXXXX	12 State distribution \$ 23,919.00
		13 Local tax withheld \$	14 Name of locality	15 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 Harris Trust P. O. Box 1389 Fairview, KY 42221		1 Gross distribution \$ 13,223.00	OMB No. 1545-0119 2007 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 13,223.00			
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number 23-2XXXXXX	RECIPIENT'S identification number 221-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
RECIPIENT'S name Troy H. McCook		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 30911 Bard Road		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %	9b Total employee contributions \$		
1st year of desig. Roth contrib.		10 State tax withheld \$	11 State/Payer's state no. YS/23-2XXXXXX	12 State distribution \$ 13,223.00	
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality	15 Local distribution \$	

Form **1099-R**

Department of the Treasury — Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2007 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Troy H. McCook		Box 2. Beneficiary's Social Security Number 221-XX-XXXX	
Box 3. Benefits Paid in 2006 \$12,108.00	Box 4. Benefits Repaid to SSA in 2006 None	Box 5. Net Benefits for 2006 (Box 3 minus Box 4) \$12,108.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$10,560.00 Medicare Part B premiums deducted from your benefits: \$1,122.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$426.00 Total Additions: \$12,108.00 Benefits for 2007: \$12,108.00		DESCRIPTION OF AMOUNT IN BOX 4 None	
		Box 6. Voluntary Federal Income Tax Withholding \$300.00	
		Box 7. Address Troy H. McCook 30911 Bard Road Your City, State, and Zip Code	
		Box 8. Claim Number (Use this number if you need to contact SSA.) 221-XX-XXXX	

Draft as of May 15, 2007 - Subject to Change

Form SSA-1099-SM (1-2007)

DO NOT RETURN THIS FORM TO SSA OR IRS

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2007 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Yvonne Smith		Box 2. Beneficiary's Social Security Number 222-XX-XXXX	
Box 3. Benefits Paid in 2006 \$3,960.00	Box 4. Benefits Repaid to SSA in 2006 None	Box 5. Net Benefits for 2006 (Box 3 minus Box 4) \$3,960.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$3,600.00 Medicare Part B premiums deducted from your benefits: \$360.00 Total Additions: \$3,960.00 Benefits for 2007: \$3,960.00		DESCRIPTION OF AMOUNT IN BOX 4 None	
		Box 6. Voluntary Federal Income Tax Withholding \$300.00	
		Box 7. Address Yvonne Smith 30911 Bard Road Your City, State, and Zip Code	
		Box 8. Claim Number (Use this number if you need to contact SSA.) 221-XX-XXXXD	

Draft as of May 15, 2007 - Subject to Change

Form SSA-1099-SM (1-2007)

DO NOT RETURN THIS FORM TO SSA OR IRS

CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number Rockhurst Casino 14011 Athens Road Fairview, KY 42221 23-3XXXXXX 866-555-1112	1 Gross winnings 1,200.00	2 Federal income tax withheld \$200.00	OMB No. 1545-0238 <h2 align="center">2007</h2> <h3 align="center">Form W-2G</h3> <p align="center">Certain Gambling Winnings</p>
	3 Type of wager 25 slots	4 Date won 4 15 2007	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier 2718	
WINNER'S name, address (including apt. no.), and ZIP code Yvonne Smith 30911 Bard Road Your City, State and Zip Code	9 Winner's taxpayer identification no. 222-XX-XXXX	10 Window	This information is being furnished to the Internal Revenue Service. <p align="center">Copy B</p> 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. YS/23-3XXXXXX	14 State income tax withheld 120.00	
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>Yvonne Smith</i>		Date ▶ 04/15/2007	

Form **W-2G**

Department of the Treasury - Internal Revenue Service

Exercise 10—Reed Intake and Interview Sheet

Form **13614**
(Rev. July 2007)

Department of the Treasury – Internal Revenue Service

Intake and Interview Sheet

OMB # 1545-1964

You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name John		M.I. J.	Last Name Reed		2. SSN or ITIN 231-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 6/15/1966	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name Elizabeth		M.I.	Last Name Reed		8. SSN or ITIN 234-XX-XXXX	
9. Date of Birth (mm/dd/yyyy)	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 108 North Phillips Street			Apt #	City Your City		State YS
14. Phone Number and e-mail address Phone: (866) 555-5113 e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) <u>on/after June 30, 2007?</u> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Jack Reed	9/9/1985	232-XX-XXXX	Son	12	Yes	Yes
Jeffrey Lamar	3/3/1990	233-XX-XXXX	Nephew	7	Yes	No

Paperwork Reduction Act Notice

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
_____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Reed

- John is employed as a manager for King Insulation. He is married to Elizabeth Reed (234-XX-XXXX). She left him over a year ago and has not lived with him since. They file separate returns, and neither itemizes deductions.
- John paid the total cost of maintaining his home for himself and his son Jack. When John's sister became ill last June, her son Jeffrey moved in with him. John provided all support for both children.
- Jack is a junior, and a full-time student, at the local college. He received a \$500 tax-free grant. In addition, his father paid \$1,238 for his tuition, books, and lab fees.
- John does not want to contribute to the Presidential Election Campaign Fund. If a refund is due, he wants a check mailed to his home. He will pay any tax due by check.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed 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) 23-4XXXXXX			1 Wages, tips, other compensation \$14,713.78		2 Federal income tax withheld \$1,383.57				
c Employer's name, address, and ZIP code King Insulation, Inc. 2300 East Olivet Fairview, KY 42221			3 Social security wages \$15,609.34		4 Social security tax withheld \$967.78				
			5 Medicare wages and tips \$15,609.34		6 Medicare tax withheld \$226.34				
			7 Social security tips		8 Allocated tips				
d Control number			9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial John J. Reed		Last name Reed		Suff.		11 Nonqualified plans		12a See instructions for box 12 D \$895.56	
108 North Phillips Street Your City, State and Zip Code			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" 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 YS 23-4XXXXXX		16 State wages, tips, etc. \$14,713.78		17 State income tax \$334.00		18 Local wages, tips, etc.		19 Local income tax	
						20 Locality name			

Form W-2 Wage and Tax Statement 2007 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.

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Fergus Investments and Loans 175 North Fivier Fairview, KY 42221		1 Original issue discount for 2007 \$ 837.00	OMB No. 1545-0117 2007 Form 1099-OID	Original Issue Discount
		2 Other periodic interest \$		
PAYER'S federal identification number 23-5XXXXXX	RECIPIENT'S identification number 231-XX-XXXX	3 Early withdrawal penalty \$	4 Federal income tax withheld \$ 83.00	
RECIPIENT'S name John J. Reed		5 Description		
Street address (including apt. no.) 108 North Phillips Street		6 Original issue discount on U.S. Treasury obligations \$		Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
City, state, and ZIP code Your City, State and Zip Code		7 Investment expenses \$		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>			

Form **1099-OID**

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Adelphi Investment Service 2121 North Seventh Street Fairview, KY 42221		1a Total ordinary dividends \$ 108.96	OMB No. 1545-0110 2007 Form 1099-DIV	Dividends and Distributions
		1b Qualified dividends \$ 108.96		
PAYER'S federal identification number 23-6XXXXXX	RECIPIENT'S identification number 231-XX-XXXX	2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient
RECIPIENT'S name John J. Reed		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
Street address (including apt. no.) 108 North Phillips Street		3 Nondividend distributions \$	4 Federal income tax withheld \$	
City, state, and ZIP code Your City, State and Zip Code		5 Investment expenses \$		
Account number (see instructions)		6 Foreign tax paid \$	7 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.
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	

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 Defense Finance and Accounting SVC US Military Retirement Pay P. O. Box 7139 Fairview, KY 42221		1 Gross distribution \$ 12,174.00 2a Taxable amount \$ 12,174.00 2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		OMB No. 1545-0119 2007 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 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.
PAYER'S federal identification number 22-5XXXXXX	RECIPIENT'S identification number 231-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 675.00	This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name John J. Reed Street address (including apt. no.) 108 Phillips Street City, state, and ZIP code Your City, State and Zip Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/> 8 Other \$ %	This information is being furnished to the Internal Revenue Service.	
		9a Your percentage of total distribution %	9b Total employee contributions \$		This information is being furnished to the Internal Revenue Service.
1st year of desig. Roth contrib.		10 State tax withheld \$ \$	11 State/Payer's state no. YS/22-5XXXXXX	12 State distribution \$ 12,174.00 \$	
Account number (see instructions)		13 Local tax withheld \$ \$	14 Name of locality	15 Local distribution \$ \$	

Form **1099-R**

Department of the Treasury — Internal Revenue Service

Exercise 11—Rosemont Intake and Interview Sheet

Form **13614**
(Rev. July 2007)

Department of the Treasury – Internal Revenue Service

Intake and Interview Sheet

OMB # 1545-1964

You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Helen		M.I. E.	Last Name Rosemont		2. SSN or ITIN 241-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 9/16/1971	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name		M.I.	Last Name		8. SSN or ITIN	
9. Date of Birth (mm/dd/yyyy)	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 365 Wilkes Drive			Apt #	City Your City		State YS
14. Phone Number and e-mail address Phone: (866) 555-1114 e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input checked="" type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Mary Rosemont	10/16/1998	242-XX-XXXX	Daughter	12	Yes	No
Charles Rosemont	12/25/1999	243-XX-XXXX	Son	12	Yes	No

Paperwork Reduction Act Notice

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
_____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Rosemont

- Helen is employed as an editor. Starting on July 1 of the past year, she also did some editing work, from her home, for Waldorf Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$25.00 for paper, \$47.50 for a printer cartridge, \$101.95 for postage, and 234 miles (39 miles per month, July 1 through December 31) for making deliveries. She had 10,000 other miles on her car. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$75.00.
- Helen is divorced. The divorce decree states that her ex-husband is to claim Charles as a dependent on his return even though Helen provides all the support for their children, Mary and Charles. It also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only paid for 8 months.
- Global Investment Service notified Helen that she received \$418.13 in federal- and state-exempt interest income.
- Helen wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional tax.
- As you are going over Form 13614 with Helen, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Helen paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Your City, State and Zip Code, for Mary's and Charlie's care while she was at work. She paid the daycare center \$1,793.

Note: Helen's education expenditures could be a business expense or a credit. Determine the most advantageous benefit for which she is qualified.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed 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) 23-7XXXXXX		1 Wages, tips, other compensation \$19,998.00		2 Federal income tax withheld \$1,001.65			
c Employer's name, address, and ZIP code Oakwood World-Herald 1334 Dana Street Fairview, KY 42221		3 Social security wages \$21,266.00		4 Social security tax withheld \$1,318.49			
		5 Medicare wages and tips \$21,266.00		6 Medicare tax withheld \$308.36			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment \$1,000.00		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Helen E. Rosemont 356 Wilkes Drive Your City, State and Zip Code		11 Nonqualified plans		12a See instructions for box 12 D \$1,268.00			
		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 23-7XXXXXX	16 State wages, tips, etc. \$19,998.00	17 State income tax \$574.50	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

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

2007

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

OMB No. 1545-0008

Safe, accurate,
FAST! Use



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

b Employer identification number (EIN) 23-8XXXXXX		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. 1906 Lawrence Drive Fairview, KY 42221		3 Social security wages \$2,532.00	4 Social security tax withheld \$156.98
		5 Medicare wages and tips \$2,532.00	6 Medicare tax withheld \$35.71
		7 Social security tips	8 Allocated tips
d Control number		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name Suff. Helen E. Rosemont 12 Emory 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 checked="" type="checkbox"/> <input type="checkbox"/>	
		14 Other	
f Employee's address and ZIP code		12b	
		12c	
		12d	
15 State Employee's state ID number YS 23-8XXXXXX	16 State wages, tips, etc. \$2,532.00	17 State income tax \$201.00	18 Local wages, tips, etc.
			19 Local income tax
			20 Locality name

Form **W-2 Wage and Tax Statement** **2007** 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 Rust Street Fairview, KY 42221		Payer's RTN (optional)	OMB No. 1545-0112
+		1 Interest income \$ 416.87	2007 Interest Income
		2 Early withdrawal penalty \$	
PAYER'S federal identification number 23-9XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name Helen E. Rosemont 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
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$
Account number (see instructions)			

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-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. Waldorf Publishing P. O. Box 1765 Fairview, KY 42221		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S federal identification number 24-0XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Helen E. Rosemont Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State and Zip Code		7 Nonemployee compensation \$ 2,875.88	8 Substitute payments in lieu of dividends or interest \$	
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 \$	
		11	12	
		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

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Kentucky Unemployment Commission 1 Stockton Street Fairview, KY 42221		1 Unemployment compensation \$ 1,345.00	OMB No. 1545-0120 2007 Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits, or offsets \$		
PAYER'S federal identification number 24-1XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 135.00	
RECIPIENT'S name Helen E. Rosemont Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State and Zip Code		5 ATAA payments \$	6 Taxable grants \$	Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Account number (see instructions)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>	

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

Exercise 12—Sterling Intake and Interview Sheet

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Fred		M.I. P.	Last Name Sterling		2. SSN or ITIN 251-XX-XXXX		
3. Date of Birth (mm/dd/yyyy) 9/21/1940	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Spouse's First Name Cheryl		M.I. A.	Last Name Sterling		8. SSN or ITIN 252-XX-XXXX		
9. Date of Birth (mm/dd/yyyy) 2/11/1944	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 3717 Bates Street			Apt #	City Your City		State YS	Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: (866) 555-1115 e-mail:				15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:							
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed							
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)							
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Louise Smith	1/13/1942	253-XX-XXXX	Sister	12	Yes	No

Paperwork Reduction Act Notice

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
_____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Sterling

- Fred and Cheryl have been married for over 40 years, and each year they return to your site to have their tax return completed. Fred retired from the International Brotherhood of Electrical Workers on January 1, 2006. Cheryl, who is a housewife, is not covered by the plan. He recovered \$271 of his cost in the previous year.
- Fred's sister, Louise Smith, lived with them all year. She is an invalid and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Cheryl has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Fred purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2007. He received \$23,789 net of commissions on the sale.
- Neither Fred nor Cheryl wants \$3 to go to the Presidential Election Campaign Fund. They itemized deductions last year but did not receive any state refund. They would like to have any refund sent by check, and will pay any amount due by check.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Chapman Federal S & L Association 1413 41st Street Fairview, KY 42221		Payer's RTN (optional) 1 Interest income \$ 124.73 2 Early withdrawal penalty \$	OMB No. 1545-0112 2007 Interest Income Form 1099-INT		
PAYER'S federal identification number 24-2XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name Fred P. Sterling Street address (including apt. no.) 3717 Bates Street City, state, and ZIP code Your City, State and Zip Code		4 Federal income tax withheld \$	5 Investment expenses \$		
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 \$		
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. Newberry City Bank 1 McCook Plaza Fairview, KY 42221		Payer's RTN (optional) 1 Interest income \$ 1,864.78	OMB No. 1545-0112 2007	Interest Income
		2 Early withdrawal penalty \$	Form 1099-INT	
PAYER'S federal identification number 24-3XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Fred P. Sterling		4 Federal income tax withheld \$	5 Investment expenses \$	
Street address (including apt. no.) 3717 Bates Street		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)				

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. Colgate Fund P. O. Box 5250 Fairview, KY 42221		1a Total ordinary dividends \$ 162.99	OMB No. 1545-0110 2007	Dividends and Distributions
		1b Qualified dividends \$ 106.00	Form 1099-DIV	
PAYER'S federal identification number 24-4XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	2a Total capital gain distr. \$ 68.75	2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Fred P. Sterling		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
Street address (including apt. no.) 3717 Bates Street		3 Nondividend distributions \$	4 Federal income tax withheld \$	
City, state, and ZIP code Your City, State and Zip Code		5 Investment expenses \$	6 Foreign tax paid \$ 13.15	
Account number (see instructions)		7 Foreign country or U.S. possession	8 Cash liquidation distributions \$	
		9 Noncash liquidation distributions \$		

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 Averett Pension Fund 36964 Doanne Road Fairview, KY 42221		1 Gross distribution \$ 18,625.00 2a Taxable amount \$		OMB No. 1545-0119 2007 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number 24-5XXXXXX		RECIPIENT'S identification number 251-XX-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,715.00	
RECIPIENT'S name Fred P. Sterling		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		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.	
Street address (including apt. no.) 3717 Bates Street		7 Distribution code(s) 7		8 Other \$ %			
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %		9b Total employee contributions \$ 5,864.00			
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no.		12 State distribution \$	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 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 Scripps Investment Partners 101 Morris Street Fairview, KY 42221		1 Gross distribution \$ 11,793.00 2a Taxable amount \$ 11,793.00		OMB No. 1545-0119 2007 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number 24-6XXXXXX		RECIPIENT'S identification number 241-XX-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,179.00	
RECIPIENT'S name Fred P. Sterling		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		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.	
Street address (including apt. no.) 3717 Bates Street		7 Distribution code(s) 7		8 Other \$ %			
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %		9b Total employee contributions \$			
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. YS/24-6XXXXXX		12 State distribution \$ 11,793.00	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$	

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2007 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Fred Sterling		Box 2. Beneficiary's Social Security Number 251-XX-XXXX
Box 3. Benefits Paid in 2006 \$15,972.00	Box 4. Benefits Repaid to SSA in 2006 None	Box 5. Net Benefits for 2006 (Box 3 minus Box 4) \$15,972.00

DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit:	\$14,040.00	None	
Medicare Part B premiums deducted from your benefits:	\$1,122.00		
Medicare Prescription Drug premiums (Part D) deducted from your benefits:	\$810.00		
Total Additions:	15,972.00	Box 6. Voluntary Federal Income Tax Withholding None	
Benefits for 2007:	\$15,972.00	Box 7. Address Fred P. Sterling 3717 Bates Street Your City, State, and Zip Code	
		Box 8. Claim Number (Use this number if you need to contact SSA.) 251-XX-XXXX	

Draft as of May 15, 2007 - Subject to Change

ADVANCED SUPPLEMENTAL EXERCISES

Advanced Supplemental Exercise 1

Open Exercise 3 (Bates) and add the following:

- All year Mercie has been typing medical transcripts, at night, in her home, to make extra money. She provided you with Form 1099-MISC from the Parsons Medical Centers for the money she received from them. She also received \$1,576.50 from other doctors for this service. Last year she paid \$49.00 for paper, \$67.87 for printer cartridges, and \$187.00 for repairs to her computer. She also paid \$52 a month for high-speed Internet access that is needed to download and send transcription data. The computer and Internet access is used 100% for her medical transcript business.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Parsons Medical Centers, Inc. 826 Parks Avenue Fairview, KY 42221		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S federal identification number 24-7XXXXXX	RECIPIENT'S identification number 019-XX-XXXX	5 Fishing boat proceeds \$	6 Medical and health care payments \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Mercie C. Bates Street address (including apt. no.) 3300 Bowie Drive City, state, and ZIP code Your City, State and Zip Code		7 Nonemployee compensation \$ 5,637.00	8 Substitute payments in lieu of dividends or interest \$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
Account number (see instructions)		11	12	
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	

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

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

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2007		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code First Oakdale IRA P. O. Box 25237 Fairview, KY 42221		1 Gross distribution \$ 11,754.52		2a Taxable amount \$		Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.			
PAYER'S federal identification number 24-8XXXXXX		RECIPIENT'S identification number 019-XX-XXXX								3 Capital gain (included in box 2a) \$	
RECIPIENT'S name Mercie C. Bates		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.					
Street address (including apt. no.) 3300 Bowie Drive		7 Distribution code(s) G		IRA/SEP/SIMPLE <input checked="" type="checkbox"/>						8 Other \$ %	
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %		9b Total employee contributions \$							
Account number (see instructions)		1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. -----				12 State distribution \$	
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality -----		15 Local distribution \$					

Form **1099-R**

Department of the Treasury — Internal Revenue Service

Advanced Supplemental Exercise 2

Open Exercise 5 (Wright) and add the following:

Enter Form 1099-R.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2007 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code Newcomb Financial Services 200 Lincoln Street, 5th Floor Fairview, KY 42221		1 Gross distribution \$ 10,000.00	2a Taxable amount \$ 10,000.00			2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 24-9XXXXXX		RECIPIENT'S identification number 131-XX-XXXX			3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,000.00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name Andre M. Wright		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$				
Street address (including apt. no.) 516 Wingate Road		7 Distribution code(s) 1	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %				
City, state, and ZIP code Your City, State and Zip Code		9a Your percentage of total distribution %		9b Total employee contributions \$				
Account number (see instructions)		1st year of desig. Roth contrib. \$ \$		10 State tax withheld \$ \$		11 State/Payer's state no. YS/24-9XXXXXX		12 State distribution \$ 10,000.00 \$
Account number (see instructions)		13 Local tax withheld \$ \$		14 Name of locality		15 Local distribution \$ \$		

Form **1099-R**

Department of the Treasury — Internal Revenue Service

Advanced Supplemental Exercise 3

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

- Victoria has been doing some sewing for Parson's Medical Center. She makes sheets for special beds in the clinic. She also received \$1,250 for sewing sheets for other smaller clinics. She paid \$275 for repairs on her sewing machine, \$859 for material, and \$135 for sewing supplies. She drove 80 miles per month picking up supplies and delivering sheets. She only has one car. She began using it in her business last year on January 1. Her written records show that the total other mileage was 10,000 miles.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	
Parsons Medical Centers, Inc. 826 Parks Avenue Fairview, KY 42221		\$	2007 Form 1099-MISC	
		2 Royalties		
		\$		
PAYER'S federal identification number		3 Other income	Miscellaneous Income	
25-0XXXXXX		\$		
RECIPIENT'S identification number		4 Federal income tax withheld	Copy B For Recipient	
029-XX-XXXX		\$		
RECIPIENT'S name		5 Fishing boat proceeds	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.	
Victoria S. Stephens		\$		
Street address (including apt. no.)		6 Medical and health care payments		
876 Kenyon Avenue		\$		
City, state, and ZIP code		7 Nonemployee compensation		
Your City, State and Zip Code		\$ 5,637.00	8 Substitute payments in lieu of dividends or interest	
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"/>	9	
		\$	10 Crop insurance proceeds	
		11	11	
		12	12	
		13 Excess golden parachute payments	13	
		\$	14 Gross proceeds paid to an attorney	
		14	14	
		15a Section 409A deferrals	15a	
		\$	15a	
		15b Section 409A income	15b	
		\$	15b	
		16 State tax withheld	16	
		\$	16	
		17 State/Payer's state no.	17	
		\$	17	
		18 State income	18	
		\$	18	
		19 Total	19	
		\$	19	

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

- Creighton reported that he made the following stock sales during the tax year:
 - 100 shares of Brescoa. He received this stock on April 12 as part of an inheritance. The stock was originally purchased for \$350 but the fair market value (FMV) of the stock when inherited was \$1,650 and was \$1,120 when he sold it on November 17.
 - 150 shares of Fisk. He sold the stock on June 1 for \$10,675. He bought the stock for \$6,675 on July 7, 1996. He had to pay a \$25 brokerage fee to sell the stock.
 - 65 shares of Greenville Corp. He sold this stock for \$5,663 on December 12. He bought the stock through a stock purchase plan between May 4, 1999, and June 1, 2003. The total cost basis was \$7,218.

3. Victoria rolled over her IRA from First Oakdale IRA to Merrill Lynch IRA. Enter the following 1099-R:

<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 First Oakdale IRA P. O. Box 25237 Fairview, KY 42221		1 Gross distribution \$ 11,754.52	2007 Form 1099-R			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount \$			2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 24-8XXXXXX	RECIPIENT'S identification number 029-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name Victoria S. Stephens Street address (including apt. no.) 876 Kenyon Avenue City, state, and ZIP code Your City, State and Zip Code		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) G	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		9b Total employee contributions \$
		9a Your percentage of total distribution %				
		10 State tax withheld \$ \$	11 State/Payer's state no.	12 State distribution \$ \$		
Account number (see instructions)		13 Local tax withheld \$ \$	14 Name of locality	15 Local distribution \$ \$		

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

4. Enter Form 1099-R.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2007 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Newcomb Financial Services 200 Lincoln Street Fairview, KY 42221		1 Gross distribution \$ 10,000.00	2a Taxable amount \$ 10,000.00		
PAYER'S federal identification number 25-1XXXXXX	RECIPIENT'S identification number 029-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000.00		
RECIPIENT'S name Victoria S. Stephens Street address (including apt. no.) 876 Kenyon Avenue City, state, and ZIP code Your City, State and Zip Code		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the Internal Revenue Service.
		7 Distribution code(s) 1	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$		
	1st year of desig. Roth contrib.	10 State tax withheld \$	11 State/Payer's state no. YS/25-1XXXXXX		12 State distribution \$ 10,000.00
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury — Internal Revenue Service

Form 2210 will appear in the tree. Open the form and enter the previous year's tax, \$4,356, on page 1, line 8.

5. Enter the following information:

- a. Creighton put \$2,000 into his regular IRA account this year. Victoria put the same amount into her Roth IRA account.
- b. Last year Victoria paid \$317 interest on the student loan she took to help pay for her teacher's degree.
- c. Creighton paid alimony to his first wife, Elizabeth Clark (147-XX-XXXX), at \$350 a month for the entire year.

6. Creighton paid the Salem Day Care Center (EIN 14-8XXXXXXX), located at 87 North Casper Drive, Your City, State, and Zip Code, for Alice's care while he and Victoria worked. He paid the daycare center \$1,793.

Advanced Supplemental Exercise 4

Open Exercise 9 (McCook). Continue by entering the following information:

Troy decides that he wants half of any refund applied to next year's taxes and the remainder direct-deposited to the checking account. If he owes money he would like it debited against his checking account. He shows you his personal check which indicates the routing number is 125106708 and the account number is 23416578.

Advanced Supplemental Exercise 5

Open Exercise 10 (Reed). Continue by entering the following information:

John decides that he wants to use Self-Select PIN to sign his return. His AGI for last year was \$32,186.00. He will enter 76923 as his PIN.

STUDENT NOTES

MILITARY COMPREHENSIVE PROBLEM

Problem D

Sierra Intake and Interview Sheet, page 1 of 2

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
---------------------------------------	--	-----------------

You (and Spouse) will need:

- *Proof of Identity*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return*
- *Child care provider's identification number*
- *Banking information (checking and/or savings account) for direct deposit/debit*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Amounts of other income*

Part I: Taxpayer Information

1. Your First Name Robin	M.I. L	Last Name Sierra	2. SSN or ITIN 301-XX-XXXX
3. Date of Birth (mm/dd/yyyy) 02/04/1970	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Spouse's First Name Harold	M.I. E	Last Name Sierra	8. SSN or ITIN 302-XX-XXXX
9. Date of Birth (mm/dd/yyyy) 07/04/1970	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	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. Address 123 First Street	Apt #	City Your City	State YS
14. Phone Number and e-mail address Phone: () e-mail:		15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

16. **On December 31, 2007:**

a. Were you: Single Legally Married Separated Divorced Widowed

b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** Yes No

c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)

Paperwork Reduction Act Notice

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

Catalog Number 38836A Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
- Yes No 4. Did any of these dependents file a joint return for 2007?
- _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Disability income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Alimony income
- Yes No 6. Tip income
- Yes No 7. Pension and/or IRA distribution
- Yes No 8. Unemployment (1099-G)
- Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
- Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
- Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
- Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
- Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
- Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
- Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Sierra

In reviewing the Taxpayer Information section of Form 13614, it was discovered that Robin had listed herself first. Her husband is now listed as the primary taxpayer on the Main Information Sheet screen in TaxWise[®]. Make the changes on page 1.

While using Form 13614 to complete the interview with Mrs. Sierra, the following information was utilized to complete the return. Complete the boxes on page 2 as appropriate.

- The Sierras have been married for five years. Harold Sierra is a teacher presently serving in Iraq. He was in the Army Reserve before entering active duty. When he and his wife moved to his first post-of-duty, they rented their home because they were not able to sell it. Mrs. Sierra is an electrical engineer. She continued to work for her employer as a telecommuter. She completed some continuing professional education (CPE) requirements for her job during the year.
- The Sierras do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they want the check mailed to their home. They do not have any children. Each wishes to designate \$3 of their taxes for the Presidential Election Fund.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



Line 7—Wages

Mrs. Sierra brought all of their W-2s.

a Employee's social security number 302-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 31-1XXXXXX				1 Wages, tips, other compensation \$15,000.00		2 Federal income tax withheld \$2,960.00			
c Employer's name, address, and ZIP code Mt. Olivet Schools 987 Tenth Street Fairview, KY 42221				3 Social security wages \$15,000.00		4 Social security tax withheld \$930.00			
				5 Medicare wages and tips \$15,000.00		6 Medicare tax withheld \$217.50			
				7 Social security tips		8 Allocated tips			
d Control number				9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Harold Sierra		Last name Sierra		Suff.		11 Nonqualified plans		12a See instructions for box 12	
123 First Street Your City, State and Zip Code				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 YS 31-1XXXXXX		16 State wages, tips, etc. \$15,000.00		17 State income tax \$900.00		18 Local wages, tips, etc. \$15,000.00		19 Local income tax \$375.00	
								20 Locality name YC	

Form W-2 Wage and Tax Statement

2007

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 302-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 31-2XXXXXX		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 8899 Indianapolis, IN 46249-2410		3 Social security wages \$17,154.90		4 Social security tax withheld \$1,063.60					
		5 Medicare wages and tips \$17,154.90		6 Medicare tax withheld \$248.75					
		7 Social security tips		8 Allocated tips					
d Control number		9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Harold Sierra 123 First Street Your City, State and Zip Code		11 Nonqualified plans		12a See instructions for box 12 Q \$17,154.90					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b P \$400.00					
		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	31-2XXXXXX	\$17,154.90	\$1,029.29	\$17,154.90	\$428.88	YC			

Form W-2 Wage and Tax Statement 2007 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 302-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$1,633.80		2 Federal income tax withheld \$125.00					
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410		3 Social security wages \$1,633.80		4 Social security tax withheld \$101.30					
		5 Medicare wages and tips \$1,633.80		6 Medicare tax withheld \$23.69					
		7 Social security tips		8 Allocated tips					
d Control number		9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Harold Sierra 123 First 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 checked="" 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	31-2XXXXXX	\$1,633.80	\$98.03	\$1,633.80	\$40.85	YC			

Form W-2 Wage and Tax Statement 2007 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 301-XX-XXXX		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 31-3XXXXXX				1 Wages, tips, other compensation \$29,598.87		2 Federal income tax withheld \$2,496.00	
c Employer's name, address, and ZIP code ABC Engineering Services 653 Fourteenth St. Fairview, KY 42221				3 Social security wages \$31,826.75		4 Social security tax withheld \$1,973.26	
				5 Medicare wages and tips \$31,826.75		6 Medicare tax withheld \$461.49	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Robin Sierra 125 First Street Your City, State and Zip Code				11 Nonqualified plans		12a See instructions for box 12 D \$2,227.88	
				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 31-3XXXXXX		16 State wages, tips, etc. \$29,598.87		17 State income tax \$1,775.93		18 Local wages, tips, etc. \$29,598.87	
						19 Local income tax \$739.97	
						20 Locality name YC	

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

2007

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.

Complete Form 8880, which now has a red exclamation mark in the forms tree.

Refund Monitor – Refund (Balance Due): \$2,137 (TW2006); \$_____ (TW2007)

Line 17—Rental Real Estate

When they moved to his first post-of-duty, they could not sell their home. They asked a realtor friend to find a renter for them. It was available for rent July 1, 2007. They had records to show that 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 2007. Their rental expenses included \$175 to their friend for finding a renter and \$100 for yard maintenance and some small repairs. They paid \$400 per year for property insurance. They received Form 1098, *Mortgage Interest Statement*, from Oak Grove National Bank. The bank reported that they had paid \$3,120 in mortgage interest and \$825 in property taxes on their home, which was located in Oak Grove, Your State.

Their friend computed this year's depreciation for them, which would be \$1,400. (This is calculated on an \$84,000 basis for depreciation, 27 and one-half-year recovery period, mid-month convention, and straight-line method. The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000] which is not depreciable.)

Refund Monitor – Refund (Balance Due): \$2,190 (TW2006); \$_____ (TW2007)

Adjustments

Line 24—Reservist Business Expenses Adjustment

During the first five months of 2007, Mr. Sierra, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. When you inquired about any expenses he incurred, Mrs. Sierra stated that he drove his car to the drill location each month. He also spent two nights each drill period at the local motel. The motel receipts indicated he paid \$45 per night. His record of meal expenses showed that he spent a total of \$300 for the five-month period. His expenses were not reimbursed. (These amounts are equal to the federal per diem amounts.)

Refund Monitor – Refund (Balance Due): \$2,377 (TW2006); \$_____ (TW2007)

Line 26—Moving Expenses Adjustment

Mr. Sierra entered active duty in late May 2007 and deployed by the end of June. When he was activated, the Sierras decided to move to his new permanent duty station. The Army paid \$2,500 to move their household goods. The Sierras paid \$300 for a motel, \$165 for meals, and \$120 for gas on their trip to the new base. The Army's reimbursement for each (\$200—temporary lodging allowance; \$100—per diem allowance; and \$100—mileage allowance in lieu of transportation) was not included in box 1 of Form W-2. (The distance from their former home to his former work place is 20 miles. The distance from their former home to his present work place is 1,000 miles.)

Refund Monitor – Refund (Balance Due): \$2,407 (TW2006); \$_____ (TW2007)

Itemized Deductions

Line 40—Itemized Deductions

Mrs. Sierra belongs to her state's professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during 2007. She also had completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totaled \$3,000 for tuition. She drove to these workshops from home each Saturday morning for 10 weeks. Her round-trip mileage was 100 miles. Her employer did not reimburse her for any expenses. The Sierras made charitable contributions to their church in the amount of \$4,500. They have a written acknowledgment from their church. Assume that the Sierras live in a state that does not have sales tax. To remove the red on Schedule A in TaxWise[®] Desktop, press the F3 key. To remove the red on Schedule A in TaxWise[®] Online, press Ctrl-Space.

Refund Monitor – Refund (Balance Due): \$2,640 (TW2006); \$_____ (TW2007)

Credits

Line 50—Education Credit

After inputting Mrs. Sierra's work-related education expenses, you realize that those education expenses also qualify her for the lifetime learning credit. You eliminate the \$3,000 from her Form 2106, and complete the appropriate form to compute the credit to see which is more advantageous: the itemized deduction or the credit.

Refund Monitor – Refund (Balance Due): \$3,240 (TW2006); \$_____ (TW2007)

Complete Form 8158, *Quality Review Sheet*, on the following page.

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return **prior to obtaining the taxpayers' signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
		Taxpayer's address on the return matches the intake sheet.
		Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.
		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.
		All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.
		All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.
		If return was software generated, all overridden entries have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

- Ready for taxpayer's signature(s)
- Errors found, corrections needed.

Comments/Errors:

MILITARY PRACTICE EXERCISES 13-16

Exercise 13

Dayton Intake and Interview Sheet, page 1 of 2

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name John		M.I. A	Last Name Dayton		2. SSN or ITIN 321-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 10/13/1972	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name Mary		M.I. B	Last Name Dayton		8. SSN or ITIN 322-XX-XXXX	
9. Date of Birth (mm/dd/yyyy) 9/13/1975	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 456 Second Street			Apt #	City Your City	State YS	Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: () e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Marilyn C. Dayton	11/19/1983	323-XX-XXXX	Daughter	12	X	Yes
Joseph D. Dayton	12/14/1996	324-XX-XXXX	Son	12	X	Yes

Paperwork Reduction Act Notice

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
 _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

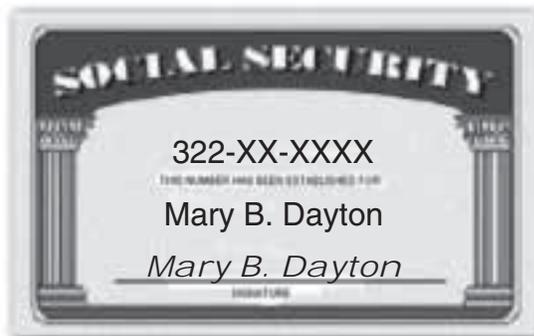
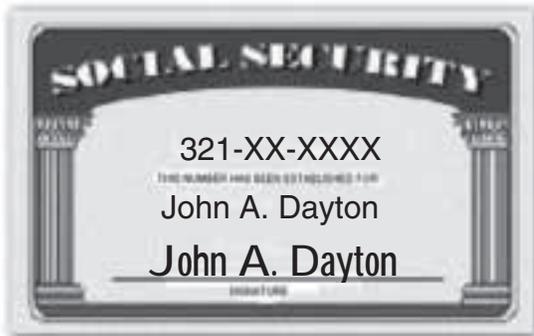
Interview Notes—Dayton

While using Form 13614 to complete the interview with Mrs. Dayton, the following information was utilized to complete the return. Complete the boxes on page 2 as appropriate.

- John was deployed on October 15, 2006, and returned from Iraq in time to enjoy Christmas with his family this past December.
- The only information that Mary brought with her is John's W-2.
- They did not itemize in 2006. 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 page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



		a Employee's social security number 321-XX-XXXX		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile.	
b Employer identification number (EIN) 31-2XXXXXX				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 8899 Indianapolis, IN 46249-2410				3 Social security wages \$33,350.40		4 Social security tax withheld \$2,067.72	
				5 Medicare wages and tips \$33,350.40		6 Medicare tax withheld \$483.58	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. John Dayton 456 Second Street Your City, State and Zip Code				11 Nonqualified plans		12a See instructions for box 12 D \$1,000.51	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b Q \$33,350.40	
				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 **2007** 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 chatting with Mrs. Dayton while completing the diagnostics, she mentioned that she needed to get home as soon as possible. A neighbor was keeping an eye on the children whom she babysat. When you inquired further, she told you that she was watching three children, ages 3 to 5, during the week. She had been watching them since December 2006, except for the month leave that each was gone. She stated she was a certified family-care provider.

You asked about her income and any money she may have spent in caring for these children. She charged \$400 per child per month. You calculated she had earned \$13,200 (3 children × 11 months × \$400) during 2007. She did not have any records of expenses, but she estimated that her lunches and snacks averaged about \$50 per week (48 weeks) throughout the year. She also estimated she spent another \$100 each month for craft materials, activity books, and other items to keep the children entertained during the day. The Daytons lived on base in military-provided housing.

You explained that the money she earned was taxable. And because it was taxable, she could deduct any related expenses. The net profit would be subject to income tax and to self-employment tax. You advised her that since this was regarded as a business, she needed to keep records of the income she received and the money she spent.

Include this additional information in the Daytons' return.

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name William		M.I. F	Last Name Parsons		2. SSN or ITIN 331-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 11/19/1973	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name Mary		M.I. A	Last Name Parsons		8. SSN or ITIN 332-XX-XXXX	
9. Date of Birth (mm/dd/yyyy) 12/2/1974	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 413 Fourth Street			Apt #	City Your City		State YS
14. Phone Number and e-mail address Phone: () e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

16. On December 31, 2007:

- a. Were you: Single Legally Married Separated Divorced Widowed
- b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** Yes No
- c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Aaron Parsons	09/8/1992	333-XX-XXXX	Son	12	X	Yes
Hope Smith	0815/1995	334-XX-XXXX	Daughter	12	X	Yes
Leah Parsons	07/29/2000	335-XX-XXXX	Daughter	12	X	Yes

Paperwork Reduction Act Notice

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Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012, Volunteer Resource Guide** while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW
 *Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
- Yes No 4. Did any of these dependents file a joint return for 2007?
- _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Disability income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Alimony income
- Yes No 6. Tip income
- Yes No 7. Pension and/or IRA distribution
- Yes No 8. Unemployment (1099-G)
- Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
- Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
- Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
- Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
- Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
- Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
- Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

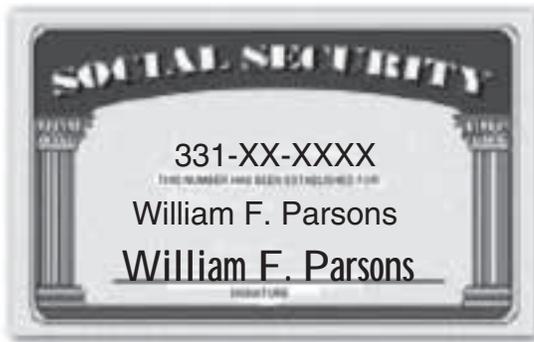
Interview Notes—Parsons

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

- They had moved to this base from a base in Georgia on September 1, 2006.
- Aaron, who lives with his mother, is William's child from his first marriage. William pays \$300 per month in child support. The divorce decree that William shows you allows him to claim the exemption for Aaron in odd-numbered years (if using TaxWise[®] 2006, assume the divorce decree says in even-numbered years).
- Hope is Mary's child. Her father has passed away. She lived with her mother all year.
- Leah is the child of this marriage.
- While at this base they paid for after-school day care for Hope and Leah. They paid \$100 per week for 15 weeks to Wee Care, 300 Elm Street, Your City, Your State, Your Zip Code. The EIN for Wee Care is 61-3XXXXXX.
- They had no income other than that reported on their W-2s.
- They did not itemize in the previous year. The state return does not need to be prepared. Neither wants 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 page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



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) 31-2XXXXXX		1 Wages, tips, other compensation \$32,340.50		2 Federal income tax withheld \$3,798.45		
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410		3 Social security wages \$32,340.50		4 Social security tax withheld \$2,005.11		
		5 Medicare wages and tips \$32,340.50		6 Medicare tax withheld \$468.94		
		7 Social security tips		8 Allocated tips		
d Control number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. William F. Parsons 413 Fourth 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 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

2007

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
332-XX-XXXX

OMB No. 1545-0008

Safe, accurate,
FAST! Use



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

b Employer identification number (EIN) 31-0XXXXXX		1 Wages, tips, other compensation \$6,400.00		2 Federal income tax withheld \$600.00		
c Employer's name, address, and ZIP code Jones Department Store 987 Tenth Street Fairview, KY 42221		3 Social security wages \$6,400.00		4 Social security tax withheld \$396.80		
		5 Medicare wages and tips \$6,400.00		6 Medicare tax withheld \$92.80		
		7 Social security tips		8 Allocated tips		
d Control number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Mary A. Parsons 413 Fourth 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 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	4534567	\$6,400.00	\$375.00	\$6,400.00	\$122.00	YC

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

2007

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 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Joseph		M.I. I.	Last Name Carpenter		2. SSN or ITIN 351-XX-XXXX		
3. Date of Birth (mm/dd/yyyy) 05/07/1981	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Spouse's First Name Maria		M.I. M.	Last Name Carpenter		8. SSN or ITIN 971-XX-XXXX		
9. Date of Birth (mm/dd/yyyy) 12/15/1981	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		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. Address 4516 Elm Street			Apt #	City Your City		State YS	Zip Code Your Zip Code
14. Phone Number and e-mail address Phone: () e-mail:				15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:							
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed							
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)							
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Martha D. Carpenter	03/15/2006	352-XX-XXXX	Daughter	12	X	No

Paperwork Reduction Act Notice

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Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
 _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Carpenter

- Joseph returned to his home base in the United States this past year. He brought his wife Maria, who is a Swiss citizen, and their daughter, who was born abroad. He met and married Maria while he was stationed in Europe.
- Joseph asked if he could file a joint return with Maria. They provided a copy of her letter from the IRS which indicated her individual tax identification number was 971-XX-XXXX.
- Their only income was his military salary. They do not have any deductions.
- They do not need a state return prepared for them. He did not itemize deductions last year. If there is a refund it is to be mailed to their home. Each wishes to designate \$3.00 of their taxes for the Presidential Election Fund.

Note: Before completing page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



a Employee's social security number 351-XX-XXXX		Safe, accurate, FAST! Use Visit the IRS website at www.irs.gov/efile .			
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$23,223.60	2 Federal income tax withheld \$1,548.00		
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410		3 Social security wages \$23,223.60	4 Social security tax withheld \$1,439.86		
		5 Medicare wages and tips \$23,223.60	6 Medicare tax withheld \$336.74		
		7 Social security tips	8 Allocated tips		
d Control number		9 Advance EIC payment	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Joseph I. Carpenter 4516 Elm 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 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 **2007** 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 COMPREHENSIVE PROBLEM

Problem E

Holmes Intake and Interview Sheet

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Sherman	M.I. F.	Last Name Holmes	2. SSN or ITIN 401-XX-XXXX
3. Date of Birth (mm/dd/yyyy) 09/23/1982	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Spouse's First Name Ann	M.I. E.	Last Name Holmes	8. SSN or ITIN 402-XX-XXXX
9. Date of Birth (mm/dd/yyyy) 08/17/1982	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	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. Address 2310 Oak Street	Apt #	City Your City	State YS Zip Code Your Zip
14. Phone Number and e-mail address Phone: () Your Phone e-mail:		15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

16. **On December 31, 2007:**

a. Were you: Single Legally Married Separated Divorced Widowed

b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** Yes No

c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? Yes No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Mattie B. Holmes	02/08/2004	403-XX-XXXX	Daughter	12	X	No

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Catalog Number 38836A Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in **Publication 4012,**
Volunteer Resource Guide while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
_____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

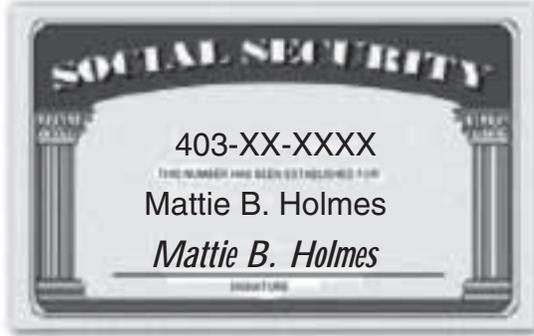
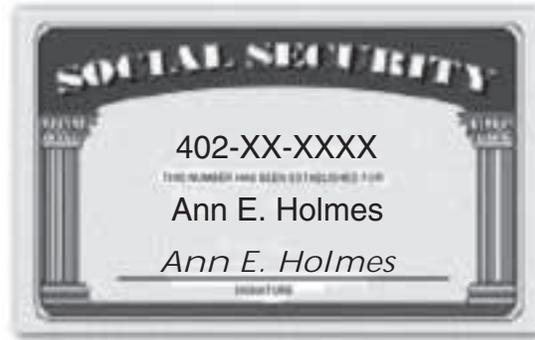
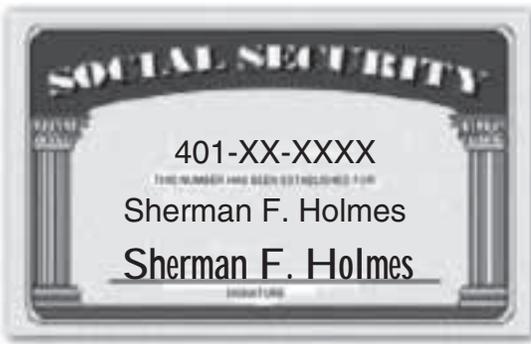
Interview Notes—Holmes

While using Form 13614 to complete the interview with the Holmeses, the following information was used to complete the return. Complete the boxes on page 2 as appropriate.

- Holmes was stationed in Mildenhall AFB (123 First Street) near Suffolk, England, until January 2008. He had been there with his wife Ann and his daughter Mattie since May 2005.
- While there, Ann was a data entry clerk for an English accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England). She had a statement of earnings from her employer, showing that she had been paid \$20,800 in 2007 while an employee. She also provided records that indicated she had paid \$2,080 in income taxes to the British taxing authority. All money amounts on the statements were in U.S. currency.
- The Holmeses provided records indicating that they had paid \$5,000 to Wee Care, a child-care service on base, for babysitting services while they were at work. The address for Wee Care is 456 Second Street. The SSN for the babysitter is 404-XX-XXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Ann's income or to use the foreign tax credit. Wages are considered general limitation income. Taxpayers cannot deduct, exclude, or claim a credit for any item that can be allocated to or charged against the excluded income.
- They do not need a state return prepared for them. They did not itemize deductions last year. If there is a refund, they want the check mailed to their home. They wish to designate \$3 of their taxes for the Presidential Election Fund.

Note: Before you complete page 2 of Form 13614, page 1 should be reviewed with the taxpayer. Any information that changes on the intake sheet because of this review should be corrected. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



Line 7—Wages

a Employee's social security number 401-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .			
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$34,080.30		2 Federal income tax withheld \$2,424.00		c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410		3 Social security wages \$35,874.00		4 Social security tax withheld \$2,224.09	
d Control number		5 Medicare wages and tips \$35,874.00		6 Medicare tax withheld \$520.17				7 Social security tips		8 Allocated tips	
		9 Advance EIC payment		10 Dependent care benefits							
e Employee's first name and initial Sherman Holmes		Last name Holmes		Suff.		11 Nonqualified plans		12a See instructions for box 12 D \$1,793.70			
f Employee's address and ZIP code 2310 Oak Street Your City, State, and Zip		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12c		12d			
		14 Other		(Empty)		(Empty)		(Empty)			
		(Empty)		(Empty)		(Empty)		(Empty)			
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	
(Empty)		(Empty)		(Empty)		(Empty)		(Empty)		(Empty)	

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

2007

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.

Quality Review Sheet

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return **prior to obtaining the taxpayers' signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
		Taxpayer's address on the return matches the intake sheet.
		Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.
		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.
		All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.
		All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.
		If return was software generated, all overridden entries have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

- Ready for taxpayer's signature(s)
- Errors found, corrections needed.

Comments/Errors:

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit payments made, etc.
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Jack		M.I. W.	Last Name Stetson		2. SSN or ITIN 341-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 01/17/1970	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name Jill		M.I. B.	Last Name Stetson		8. SSN or ITIN 342-XX-XXXX	
9. Date of Birth (mm/dd/yyyy) 03/18/1976	10. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		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. Address 3214 Maple Street			Apt #	City Your City		State YS
14. Phone Number and e-mail address Phone: () e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)

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.

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
- Yes No 4. Did any of these dependents file a joint return for 2007?
- _____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Disability income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Alimony income
- Yes No 6. Tip income
- Yes No 7. Pension and/or IRA distribution
- Yes No 8. Unemployment (1099-G)
- Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
- Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
- Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
- Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
- Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
- Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
- Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Stetson

When you, as the interviewer, completed page 2 of Form 13614 with the Stetsons, you had additional information to complete their return.

- They just returned from a two-year tour in Germany. They moved to Germany on March 3, 2006. They returned to this duty station on January 10, 2008. Their address in Germany was 1567 Albion Street, Munich.
- In Germany, Jill worked for Bavaria Advertising (3576 Felrum Lane, Munich). She asked if she would be eligible to exclude any of her income on their return. She has never done this before.
- The statement from Bavaria Advertising indicated she earned \$24,000 in 2007.
- The Stetsons did not itemize in the previous year. The state return does not need to be prepared. Neither wants 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 page 2 of Form 13614, go over page 1 with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed prior to obtaining the taxpayer's signature.



a Employee's social security number 341-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 31-2XXXXXX		1 Wages, tips, other compensation \$35,403.50		2 Federal income tax withheld \$4,248.42			
c Employer's name, address, and ZIP code DFAS P.O. Box 8899 Indianapolis, IN 46249-2410		3 Social security wages \$35,403.50		4 Social security tax withheld \$2,195.02			
		5 Medicare wages and tips \$35,403.50		6 Medicare tax withheld \$513.35			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Jack W. Stetson 413 Athens 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 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 **2007** 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 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB # 1545-1964
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You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 1099 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return
- Child care provider's identification number
- Banking information (checking and/or savings account) for direct deposit/debit
- Amounts/dates of estimated or other tax payments made, etc.
- Amounts of other income

Part I: Taxpayer Information

1. Your First Name Doria		M.I. A	Last Name Wilson		2. SSN or ITIN 411-XX-XXXX	
3. Date of Birth (mm/dd/yyyy) 07/21/1975	4. US Citizen or Resident Alien <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Spouse's First Name John		M.I.	Last Name Kelly		8. SSN or ITIN	
9. Date of Birth (mm/dd/yyyy) 12/23/1973	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		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. Address 20 Pembroke Lane			Apt #	City Dublin, Ireland		State Zip Code
14. Phone Number and e-mail address Phone: () Your Telephone Number e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
16. On December 31, 2007:						
a. Were you: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, were you living together (with your husband/wife) on/after June 30, 2007? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Social Security Number or ITIN	Relationship to you (son, daughter, etc.)	Number of months person lived with you in 2007	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student born before 1989? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)

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

Catalog Number 38836A

Form **13614** (Rev. 7-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation.** Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
_____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refund (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Interview Notes—Wilson

- Doria, a U.S. citizen, moved to Ireland on May 30, 2007. Doria married John, an Irish citizen, in June 2007.
- They would like to file jointly this year. John has no income and chooses to be treated as a U.S. resident for tax purposes in 2007.
- John does not have a social security number and understands that he needs to obtain an ITIN in order to file an elective joint return with Doria.
- Doria worked in the United States for four months and received Form W-2 from her employer.
- Doria also worked as a nurse at Trinity Hospital for the remainder of the year. The hospital address is 100 Elgin Road, Dublin, Ireland.
- The hospital gave Doria a document showing the following wages of \$20,000, and federal tax (equal to U.S. withholdings) of \$1,900 (converted into U.S. currency).
- Doria and her husband earned \$2,000 interest on a savings account in a Dublin bank. The foreign institution withheld \$200 in income tax to the Ireland taxing authority.
- Doria enrolled in a nursing course at a local college while in the United States, and paid \$1,000. In 2007, she also received a 1098-E from Bank of America for interest paid on a student loan she borrowed to attend nursing school.
- Doria did not itemize her deductions on her 2006 tax return. They do not wish to designate \$3 of their taxes for the Presidential Election Fund.

Note: Before you complete page 2 of Form 13614, you should go over page 1 with the taxpayer. Be sure to note anything that changes on this intake sheet because of your interview. The quality reviewer and the IRS site reviewer will use this information to verify the accuracy of the completed return.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Form 8158, *Quality Review Sheet*. Form 8158 should be completed 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) 312-1XXXXXX		1 Wages, tips, other compensation \$50,000.00		2 Federal income tax withheld \$10,000.00			
c Employer's name, address, and ZIP code Clark Memorial Hospital 125 Elm Street Atlanta, GA 30308		3 Social security wages \$50,000.00		4 Social security tax withheld \$3,100.00			
		5 Medicare wages and tips \$50,000.00		6 Medicare tax withheld \$725.00			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Doria A. Wilson 325 Tenth 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 YS	Employer's state ID number 321XXXXXX	16 State wages, tips, etc. \$50,000.00	17 State income tax \$3,000.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

2007

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

2007 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

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

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

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
\$1	\$50	\$2	\$9	\$10	\$2	\$9	\$10
50	100	6	26	30	6	26	30
100	150	10	43	50	10	43	50
150	200	13	60	70	13	60	70
200	250	17	77	90	17	77	90
250	300	21	94	110	21	94	110
300	350	25	111	130	25	111	130
350	400	29	128	150	29	128	150
400	450	33	145	170	33	145	170
450	500	36	162	190	36	162	190
500	550	40	179	210	40	179	210
550	600	44	196	230	44	196	230
600	650	48	213	250	48	213	250
650	700	52	230	270	52	230	270
700	750	55	247	290	55	247	290
750	800	59	264	310	59	264	310
800	850	63	281	330	63	281	330
850	900	67	298	350	67	298	350
900	950	71	315	370	71	315	370
950	1,000	75	332	390	75	332	390
1,000	1,050	78	349	410	78	349	410
1,050	1,100	82	366	430	82	366	430
1,100	1,150	86	383	450	86	383	450
1,150	1,200	90	400	470	90	400	470
1,200	1,250	94	417	490	94	417	490
1,250	1,300	98	434	510	98	434	510
1,300	1,350	101	451	530	101	451	530
1,350	1,400	105	468	550	105	468	550
1,400	1,450	109	485	570	109	485	570
1,450	1,500	113	502	590	113	502	590
1,500	1,550	117	519	610	117	519	610
1,550	1,600	120	536	630	120	536	630
1,600	1,650	124	553	650	124	553	650
1,650	1,700	128	570	670	128	570	670
1,700	1,750	132	587	690	132	587	690
1,750	1,800	136	604	710	136	604	710
1,800	1,850	140	621	730	140	621	730
1,850	1,900	143	638	750	143	638	750
1,900	1,950	147	655	770	147	655	770
1,950	2,000	151	672	790	151	672	790
2,000	2,050	155	689	810	155	689	810
2,050	2,100	159	706	830	159	706	830
2,100	2,150	163	723	850	163	723	850
2,150	2,200	166	740	870	166	740	870
2,200	2,250	170	757	890	170	757	890
2,250	2,300	174	774	910	174	774	910
2,300	2,350	178	791	930	178	791	930
2,350	2,400	182	808	950	182	808	950
2,400	2,450	186	825	970	186	825	970
2,450	2,500	189	842	990	189	842	990

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
2,500	2,550	193	859	1,010	193	859	1,010
2,550	2,600	197	876	1,030	197	876	1,030
2,600	2,650	201	893	1,050	201	893	1,050
2,650	2,700	205	910	1,070	205	910	1,070
2,700	2,750	208	927	1,090	208	927	1,090
2,750	2,800	212	944	1,110	212	944	1,110
2,800	2,850	216	961	1,130	216	961	1,130
2,850	2,900	220	978	1,150	220	978	1,150
2,900	2,950	224	995	1,170	224	995	1,170
2,950	3,000	228	1,012	1,190	228	1,012	1,190
3,000	3,050	231	1,029	1,210	231	1,029	1,210
3,050	3,100	235	1,046	1,230	235	1,046	1,230
3,100	3,150	239	1,063	1,250	239	1,063	1,250
3,150	3,200	243	1,080	1,270	243	1,080	1,270
3,200	3,250	247	1,097	1,290	247	1,097	1,290
3,250	3,300	251	1,114	1,310	251	1,114	1,310
3,300	3,350	254	1,131	1,330	254	1,131	1,330
3,350	3,400	258	1,148	1,350	258	1,148	1,350
3,400	3,450	262	1,165	1,370	262	1,165	1,370
3,450	3,500	266	1,182	1,390	266	1,182	1,390
3,500	3,550	270	1,199	1,410	270	1,199	1,410
3,550	3,600	273	1,216	1,430	273	1,216	1,430
3,600	3,650	277	1,233	1,450	277	1,233	1,450
3,650	3,700	281	1,250	1,470	281	1,250	1,470
3,700	3,750	285	1,267	1,490	285	1,267	1,490
3,750	3,800	289	1,284	1,510	289	1,284	1,510
3,800	3,850	293	1,301	1,530	293	1,301	1,530
3,850	3,900	296	1,318	1,550	296	1,318	1,550
3,900	3,950	300	1,335	1,570	300	1,335	1,570
3,950	4,000	304	1,352	1,590	304	1,352	1,590
4,000	4,050	308	1,369	1,610	308	1,369	1,610
4,050	4,100	312	1,386	1,630	312	1,386	1,630
4,100	4,150	316	1,403	1,650	316	1,403	1,650
4,150	4,200	319	1,420	1,670	319	1,420	1,670
4,200	4,250	323	1,437	1,690	323	1,437	1,690
4,250	4,300	327	1,454	1,710	327	1,454	1,710
4,300	4,350	331	1,471	1,730	331	1,471	1,730
4,350	4,400	335	1,488	1,750	335	1,488	1,750
4,400	4,450	339	1,505	1,770	339	1,505	1,770
4,450	4,500	342	1,522	1,790	342	1,522	1,790
4,500	4,550	346	1,539	1,810	346	1,539	1,810
4,550	4,600	350	1,556	1,830	350	1,556	1,830
4,600	4,650	354	1,573	1,850	354	1,573	1,850
4,650	4,700	358	1,590	1,870	358	1,590	1,870
4,700	4,750	361	1,607	1,890	361	1,607	1,890
4,750	4,800	365	1,624	1,910	365	1,624	1,910
4,800	4,850	369	1,641	1,930	369	1,641	1,930
4,850	4,900	373	1,658	1,950	373	1,658	1,950
4,900	4,950	377	1,675	1,970	377	1,675	1,970
4,950	5,000	381	1,692	1,990	381	1,692	1,990

(Continued on page 52)

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—						If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—			At least	But less than	Your credit is—			Your credit is—		
5,000	5,050	384	1,709	2,010	384	1,709	2,010	8,000	8,050	349	2,729	3,210	428	2,729	3,210
5,050	5,100	388	1,726	2,030	388	1,726	2,030	8,050	8,100	345	2,746	3,230	428	2,746	3,230
5,100	5,150	392	1,743	2,050	392	1,743	2,050	8,100	8,150	342	2,763	3,250	428	2,763	3,250
5,150	5,200	396	1,760	2,070	396	1,760	2,070	8,150	8,200	338	2,780	3,270	428	2,780	3,270
5,200	5,250	400	1,777	2,090	400	1,777	2,090	8,200	8,250	334	2,797	3,290	428	2,797	3,290
5,250	5,300	404	1,794	2,110	404	1,794	2,110	8,250	8,300	330	2,814	3,310	428	2,814	3,310
5,300	5,350	407	1,811	2,130	407	1,811	2,130	8,300	8,350	326	2,831	3,330	428	2,831	3,330
5,350	5,400	411	1,828	2,150	411	1,828	2,150	8,350	8,400	322	2,853	3,350	428	2,853	3,350
5,400	5,450	415	1,845	2,170	415	1,845	2,170	8,400	8,450	319	2,853	3,370	428	2,853	3,370
5,450	5,500	419	1,862	2,190	419	1,862	2,190	8,450	8,500	315	2,853	3,390	428	2,853	3,390
5,500	5,550	423	1,879	2,210	423	1,879	2,210	8,500	8,550	311	2,853	3,410	428	2,853	3,410
5,550	5,600	428	1,896	2,230	428	1,896	2,230	8,550	8,600	307	2,853	3,430	428	2,853	3,430
5,600	5,650	428	1,913	2,250	428	1,913	2,250	8,600	8,650	303	2,853	3,450	428	2,853	3,450
5,650	5,700	428	1,930	2,270	428	1,930	2,270	8,650	8,700	299	2,853	3,470	428	2,853	3,470
5,700	5,750	428	1,947	2,290	428	1,947	2,290	8,700	8,750	296	2,853	3,490	428	2,853	3,490
5,750	5,800	428	1,964	2,310	428	1,964	2,310	8,750	8,800	292	2,853	3,510	428	2,853	3,510
5,800	5,850	428	1,981	2,330	428	1,981	2,330	8,800	8,850	288	2,853	3,530	428	2,853	3,530
5,850	5,900	428	1,998	2,350	428	1,998	2,350	8,850	8,900	284	2,853	3,550	428	2,853	3,550
5,900	5,950	428	2,015	2,370	428	2,015	2,370	8,900	8,950	280	2,853	3,570	428	2,853	3,570
5,950	6,000	428	2,032	2,390	428	2,032	2,390	8,950	9,000	277	2,853	3,590	428	2,853	3,590
6,000	6,050	428	2,049	2,410	428	2,049	2,410	9,000	9,050	273	2,853	3,610	426	2,853	3,610
6,050	6,100	428	2,066	2,430	428	2,066	2,430	9,050	9,100	269	2,853	3,630	422	2,853	3,630
6,100	6,150	428	2,083	2,450	428	2,083	2,450	9,100	9,150	265	2,853	3,650	418	2,853	3,650
6,150	6,200	428	2,100	2,470	428	2,100	2,470	9,150	9,200	261	2,853	3,670	414	2,853	3,670
6,200	6,250	428	2,117	2,490	428	2,117	2,490	9,200	9,250	257	2,853	3,690	410	2,853	3,690
6,250	6,300	428	2,134	2,510	428	2,134	2,510	9,250	9,300	254	2,853	3,710	407	2,853	3,710
6,300	6,350	428	2,151	2,530	428	2,151	2,530	9,300	9,350	250	2,853	3,730	403	2,853	3,730
6,350	6,400	428	2,168	2,550	428	2,168	2,550	9,350	9,400	246	2,853	3,750	399	2,853	3,750
6,400	6,450	428	2,185	2,570	428	2,185	2,570	9,400	9,450	242	2,853	3,770	395	2,853	3,770
6,450	6,500	428	2,202	2,590	428	2,202	2,590	9,450	9,500	238	2,853	3,790	391	2,853	3,790
6,500	6,550	428	2,219	2,610	428	2,219	2,610	9,500	9,550	234	2,853	3,810	387	2,853	3,810
6,550	6,600	428	2,236	2,630	428	2,236	2,630	9,550	9,600	231	2,853	3,830	384	2,853	3,830
6,600	6,650	428	2,253	2,650	428	2,253	2,650	9,600	9,650	227	2,853	3,850	380	2,853	3,850
6,650	6,700	428	2,270	2,670	428	2,270	2,670	9,650	9,700	223	2,853	3,870	376	2,853	3,870
6,700	6,750	428	2,287	2,690	428	2,287	2,690	9,700	9,750	219	2,853	3,890	372	2,853	3,890
6,750	6,800	428	2,304	2,710	428	2,304	2,710	9,750	9,800	215	2,853	3,910	368	2,853	3,910
6,800	6,850	428	2,321	2,730	428	2,321	2,730	9,800	9,850	212	2,853	3,930	365	2,853	3,930
6,850	6,900	428	2,338	2,750	428	2,338	2,750	9,850	9,900	208	2,853	3,950	361	2,853	3,950
6,900	6,950	428	2,355	2,770	428	2,355	2,770	9,900	9,950	204	2,853	3,970	357	2,853	3,970
6,950	7,000	428	2,372	2,790	428	2,372	2,790	9,950	10,000	200	2,853	3,990	353	2,853	3,990
7,000	7,050	426	2,389	2,810	428	2,389	2,810	10,000	10,050	196	2,853	4,010	349	2,853	4,010
7,050	7,100	422	2,406	2,830	428	2,406	2,830	10,050	10,100	192	2,853	4,030	345	2,853	4,030
7,100	7,150	418	2,423	2,850	428	2,423	2,850	10,100	10,150	189	2,853	4,050	342	2,853	4,050
7,150	7,200	414	2,440	2,870	428	2,440	2,870	10,150	10,200	185	2,853	4,070	338	2,853	4,070
7,200	7,250	410	2,457	2,890	428	2,457	2,890	10,200	10,250	181	2,853	4,090	334	2,853	4,090
7,250	7,300	407	2,474	2,910	428	2,474	2,910	10,250	10,300	177	2,853	4,110	330	2,853	4,110
7,300	7,350	403	2,491	2,930	428	2,491	2,930	10,300	10,350	173	2,853	4,130	326	2,853	4,130
7,350	7,400	399	2,508	2,950	428	2,508	2,950	10,350	10,400	169	2,853	4,150	322	2,853	4,150
7,400	7,450	395	2,525	2,970	428	2,525	2,970	10,400	10,450	166	2,853	4,170	319	2,853	4,170
7,450	7,500	391	2,542	2,990	428	2,542	2,990	10,450	10,500	162	2,853	4,190	315	2,853	4,190
7,500	7,550	387	2,559	3,010	428	2,559	3,010	10,500	10,550	158	2,853	4,210	311	2,853	4,210
7,550	7,600	384	2,576	3,030	428	2,576	3,030	10,550	10,600	154	2,853	4,230	307	2,853	4,230
7,600	7,650	380	2,593	3,050	428	2,593	3,050	10,600	10,650	150	2,853	4,250	303	2,853	4,250
7,650	7,700	376	2,610	3,070	428	2,610	3,070	10,650	10,700	146	2,853	4,270	299	2,853	4,270
7,700	7,750	372	2,627	3,090	428	2,627	3,090	10,700	10,750	143	2,853	4,290	296	2,853	4,290
7,750	7,800	368	2,644	3,110	428	2,644	3,110	10,750	10,800	139	2,853	4,310	292	2,853	4,310
7,800	7,850	365	2,661	3,130	428	2,661	3,130	10,800	10,850	135	2,853	4,330	288	2,853	4,330
7,850	7,900	361	2,678	3,150	428	2,678	3,150	10,850	10,900	131	2,853	4,350	284	2,853	4,350
7,900	7,950	357	2,695	3,170	428	2,695	3,170	10,900	10,950	127	2,853	4,370	280	2,853	4,370
7,950	8,000	353	2,712	3,190	428	2,712	3,190	10,950	11,000	124	2,853	4,390	277	2,853	4,390

(Continued on page 53)

Need more information or forms? See page 80.

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—						If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—			At least	But less than	Your credit is—			Your credit is—		
11,000	11,050	120	2,853	4,410	273	2,853	4,410	13,500	13,550	0	2,853	4,716	81	2,853	4,716
11,050	11,100	116	2,853	4,430	269	2,853	4,430	13,550	13,600	0	2,853	4,716	78	2,853	4,716
11,100	11,150	112	2,853	4,450	265	2,853	4,450	13,600	13,650	0	2,853	4,716	74	2,853	4,716
11,150	11,200	108	2,853	4,470	261	2,853	4,470	13,650	13,700	0	2,853	4,716	70	2,853	4,716
11,200	11,250	104	2,853	4,490	257	2,853	4,490	13,700	13,750	0	2,853	4,716	66	2,853	4,716
11,250	11,300	101	2,853	4,510	254	2,853	4,510	13,750	13,800	0	2,853	4,716	62	2,853	4,716
11,300	11,350	97	2,853	4,530	250	2,853	4,530	13,800	13,850	0	2,853	4,716	59	2,853	4,716
11,350	11,400	93	2,853	4,550	246	2,853	4,550	13,850	13,900	0	2,853	4,716	55	2,853	4,716
11,400	11,450	89	2,853	4,570	242	2,853	4,570	13,900	13,950	0	2,853	4,716	51	2,853	4,716
11,450	11,500	85	2,853	4,590	238	2,853	4,590	13,950	14,000	0	2,853	4,716	47	2,853	4,716
11,500	11,550	81	2,853	4,610	234	2,853	4,610	14,000	14,050	0	2,853	4,716	43	2,853	4,716
11,550	11,600	78	2,853	4,630	231	2,853	4,630	14,050	14,100	0	2,853	4,716	39	2,853	4,716
11,600	11,650	74	2,853	4,650	227	2,853	4,650	14,100	14,150	0	2,853	4,716	36	2,853	4,716
11,650	11,700	70	2,853	4,670	223	2,853	4,670	14,150	14,200	0	2,853	4,716	32	2,853	4,716
11,700	11,750	66	2,853	4,690	219	2,853	4,690	14,200	14,250	0	2,853	4,716	28	2,853	4,716
11,750	11,800	62	2,853	4,716	215	2,853	4,716	14,250	14,300	0	2,853	4,716	24	2,853	4,716
11,800	11,850	59	2,853	4,716	212	2,853	4,716	14,300	14,350	0	2,853	4,716	20	2,853	4,716
11,850	11,900	55	2,853	4,716	208	2,853	4,716	14,350	14,400	0	2,853	4,716	16	2,853	4,716
11,900	11,950	51	2,853	4,716	204	2,853	4,716	14,400	14,450	0	2,853	4,716	13	2,853	4,716
11,950	12,000	47	2,853	4,716	200	2,853	4,716	14,450	14,500	0	2,853	4,716	9	2,853	4,716
12,000	12,050	43	2,853	4,716	196	2,853	4,716	14,500	14,550	0	2,853	4,716	5	2,853	4,716
12,050	12,100	39	2,853	4,716	192	2,853	4,716	14,550	14,600	0	2,853	4,716	*	2,853	4,716
12,100	12,150	36	2,853	4,716	189	2,853	4,716	14,600	14,650	0	2,853	4,716	0	2,853	4,716
12,150	12,200	32	2,853	4,716	185	2,853	4,716	14,650	14,700	0	2,853	4,716	0	2,853	4,716
12,200	12,250	28	2,853	4,716	181	2,853	4,716	14,700	14,750	0	2,853	4,716	0	2,853	4,716
12,250	12,300	24	2,853	4,716	177	2,853	4,716	14,750	14,800	0	2,853	4,716	0	2,853	4,716
12,300	12,350	20	2,853	4,716	173	2,853	4,716	14,800	14,850	0	2,853	4,716	0	2,853	4,716
12,350	12,400	16	2,853	4,716	169	2,853	4,716	14,850	14,900	0	2,853	4,716	0	2,853	4,716
12,400	12,450	13	2,853	4,716	166	2,853	4,716	14,900	14,950	0	2,853	4,716	0	2,853	4,716
12,450	12,500	9	2,853	4,716	162	2,853	4,716	14,950	15,000	0	2,853	4,716	0	2,853	4,716
12,500	12,550	5	2,853	4,716	158	2,853	4,716	15,000	15,050	0	2,853	4,716	0	2,853	4,716
12,550	12,600	*	2,853	4,716	154	2,853	4,716	15,050	15,100	0	2,853	4,716	0	2,853	4,716
12,600	12,650	0	2,853	4,716	150	2,853	4,716	15,100	15,150	0	2,853	4,716	0	2,853	4,716
12,650	12,700	0	2,853	4,716	146	2,853	4,716	15,150	15,200	0	2,853	4,716	0	2,853	4,716
12,700	12,750	0	2,853	4,716	143	2,853	4,716	15,200	15,250	0	2,853	4,716	0	2,853	4,716
12,750	12,800	0	2,853	4,716	139	2,853	4,716	15,250	15,300	0	2,853	4,716	0	2,853	4,716
12,800	12,850	0	2,853	4,716	135	2,853	4,716	15,300	15,350	0	2,853	4,716	0	2,853	4,716
12,850	12,900	0	2,853	4,716	131	2,853	4,716	15,350	15,400	0	2,853	4,716	0	2,853	4,716
12,900	12,950	0	2,853	4,716	127	2,853	4,716	15,400	15,450	0	2,847	4,709	0	2,853	4,716
12,950	13,000	0	2,853	4,716	124	2,853	4,716	15,450	15,500	0	2,839	4,698	0	2,853	4,716
13,000	13,050	0	2,853	4,716	120	2,853	4,716	15,500	15,550	0	2,831	4,688	0	2,853	4,716
13,050	13,100	0	2,853	4,716	116	2,853	4,716	15,550	15,600	0	2,823	4,677	0	2,853	4,716
13,100	13,150	0	2,853	4,716	112	2,853	4,716	15,600	15,650	0	2,815	4,667	0	2,853	4,716
13,150	13,200	0	2,853	4,716	108	2,853	4,716	15,650	15,700	0	2,807	4,656	0	2,853	4,716
13,200	13,250	0	2,853	4,716	104	2,853	4,716	15,700	15,750	0	2,799	4,645	0	2,853	4,716
13,250	13,300	0	2,853	4,716	101	2,853	4,716	15,750	15,800	0	2,791	4,635	0	2,853	4,716
13,300	13,350	0	2,853	4,716	97	2,853	4,716	15,800	15,850	0	2,783	4,624	0	2,853	4,716
13,350	13,400	0	2,853	4,716	93	2,853	4,716	15,850	15,900	0	2,775	4,614	0	2,853	4,716
13,400	13,450	0	2,853	4,716	89	2,853	4,716	15,900	15,950	0	2,767	4,603	0	2,853	4,716
13,450	13,500	0	2,853	4,716	85	2,853	4,716	15,950	16,000	0	2,759	4,593	0	2,853	4,716

(Continued on page 54)

*If the amount you are looking up from the table is at least \$12,550 (\$14,550 if married filing jointly) but less than \$12,590 (\$14,590 if married filing jointly), your credit is \$1. Otherwise, you cannot take the credit.

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—						If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—			At least	But less than	Your credit is—			Your credit is—		
16,000	16,050	0	2,751	4,582	0	2,853	4,716	19,000	19,050	0	2,272	3,950	0	2,591	4,372
16,050	16,100	0	2,743	4,572	0	2,853	4,716	19,050	19,100	0	2,264	3,940	0	2,583	4,361
16,100	16,150	0	2,735	4,561	0	2,853	4,716	19,100	19,150	0	2,256	3,929	0	2,575	4,351
16,150	16,200	0	2,727	4,551	0	2,853	4,716	19,150	19,200	0	2,248	3,919	0	2,567	4,340
16,200	16,250	0	2,719	4,540	0	2,853	4,716	19,200	19,250	0	2,240	3,908	0	2,559	4,330
16,250	16,300	0	2,711	4,530	0	2,853	4,716	19,250	19,300	0	2,232	3,898	0	2,551	4,319
16,300	16,350	0	2,703	4,519	0	2,853	4,716	19,300	19,350	0	2,224	3,887	0	2,543	4,308
16,350	16,400	0	2,695	4,509	0	2,853	4,716	19,350	19,400	0	2,216	3,877	0	2,535	4,298
16,400	16,450	0	2,687	4,498	0	2,853	4,716	19,400	19,450	0	2,208	3,866	0	2,527	4,287
16,450	16,500	0	2,679	4,487	0	2,853	4,716	19,450	19,500	0	2,200	3,856	0	2,519	4,277
16,500	16,550	0	2,671	4,477	0	2,853	4,716	19,500	19,550	0	2,192	3,845	0	2,511	4,266
16,550	16,600	0	2,663	4,466	0	2,853	4,716	19,550	19,600	0	2,184	3,835	0	2,503	4,256
16,600	16,650	0	2,655	4,456	0	2,853	4,716	19,600	19,650	0	2,176	3,824	0	2,495	4,245
16,650	16,700	0	2,647	4,445	0	2,853	4,716	19,650	19,700	0	2,168	3,814	0	2,487	4,235
16,700	16,750	0	2,639	4,435	0	2,853	4,716	19,700	19,750	0	2,160	3,803	0	2,479	4,224
16,750	16,800	0	2,631	4,424	0	2,853	4,716	19,750	19,800	0	2,152	3,793	0	2,471	4,214
16,800	16,850	0	2,623	4,414	0	2,853	4,716	19,800	19,850	0	2,144	3,782	0	2,463	4,203
16,850	16,900	0	2,615	4,403	0	2,853	4,716	19,850	19,900	0	2,136	3,771	0	2,455	4,193
16,900	16,950	0	2,607	4,393	0	2,853	4,716	19,900	19,950	0	2,128	3,761	0	2,448	4,182
16,950	17,000	0	2,599	4,382	0	2,853	4,716	19,950	20,000	0	2,120	3,750	0	2,440	4,172
17,000	17,050	0	2,591	4,372	0	2,853	4,716	20,000	20,050	0	2,112	3,740	0	2,432	4,161
17,050	17,100	0	2,583	4,361	0	2,853	4,716	20,050	20,100	0	2,104	3,729	0	2,424	4,151
17,100	17,150	0	2,575	4,351	0	2,853	4,716	20,100	20,150	0	2,096	3,719	0	2,416	4,140
17,150	17,200	0	2,567	4,340	0	2,853	4,716	20,150	20,200	0	2,088	3,708	0	2,408	4,129
17,200	17,250	0	2,559	4,330	0	2,853	4,716	20,200	20,250	0	2,080	3,698	0	2,400	4,119
17,250	17,300	0	2,551	4,319	0	2,853	4,716	20,250	20,300	0	2,072	3,687	0	2,392	4,108
17,300	17,350	0	2,543	4,308	0	2,853	4,716	20,300	20,350	0	2,064	3,677	0	2,384	4,098
17,350	17,400	0	2,535	4,298	0	2,853	4,716	20,350	20,400	0	2,056	3,666	0	2,376	4,087
17,400	17,450	0	2,527	4,287	0	2,847	4,709	20,400	20,450	0	2,048	3,656	0	2,368	4,077
17,450	17,500	0	2,519	4,277	0	2,839	4,698	20,450	20,500	0	2,040	3,645	0	2,360	4,066
17,500	17,550	0	2,511	4,266	0	2,831	4,688	20,500	20,550	0	2,032	3,635	0	2,352	4,056
17,550	17,600	0	2,503	4,256	0	2,823	4,677	20,550	20,600	0	2,024	3,624	0	2,344	4,045
17,600	17,650	0	2,495	4,245	0	2,815	4,667	20,600	20,650	0	2,016	3,614	0	2,336	4,035
17,650	17,700	0	2,487	4,235	0	2,807	4,656	20,650	20,700	0	2,008	3,603	0	2,328	4,024
17,700	17,750	0	2,479	4,224	0	2,799	4,645	20,700	20,750	0	2,000	3,592	0	2,320	4,014
17,750	17,800	0	2,471	4,214	0	2,791	4,635	20,750	20,800	0	1,992	3,582	0	2,312	4,003
17,800	17,850	0	2,463	4,203	0	2,783	4,624	20,800	20,850	0	1,984	3,571	0	2,304	3,993
17,850	17,900	0	2,455	4,193	0	2,775	4,614	20,850	20,900	0	1,976	3,561	0	2,296	3,982
17,900	17,950	0	2,448	4,182	0	2,767	4,603	20,900	20,950	0	1,968	3,550	0	2,288	3,972
17,950	18,000	0	2,440	4,172	0	2,759	4,593	20,950	21,000	0	1,960	3,540	0	2,280	3,961
18,000	18,050	0	2,432	4,161	0	2,751	4,582	21,000	21,050	0	1,952	3,529	0	2,272	3,950
18,050	18,100	0	2,424	4,151	0	2,743	4,572	21,050	21,100	0	1,944	3,519	0	2,264	3,940
18,100	18,150	0	2,416	4,140	0	2,735	4,561	21,100	21,150	0	1,936	3,508	0	2,256	3,929
18,150	18,200	0	2,408	4,129	0	2,727	4,551	21,150	21,200	0	1,928	3,498	0	2,248	3,919
18,200	18,250	0	2,400	4,119	0	2,719	4,540	21,200	21,250	0	1,920	3,487	0	2,240	3,908
18,250	18,300	0	2,392	4,108	0	2,711	4,530	21,250	21,300	0	1,912	3,477	0	2,232	3,898
18,300	18,350	0	2,384	4,098	0	2,703	4,519	21,300	21,350	0	1,904	3,466	0	2,224	3,887
18,350	18,400	0	2,376	4,087	0	2,695	4,509	21,350	21,400	0	1,896	3,456	0	2,216	3,877
18,400	18,450	0	2,368	4,077	0	2,687	4,498	21,400	21,450	0	1,888	3,445	0	2,208	3,866
18,450	18,500	0	2,360	4,066	0	2,679	4,487	21,450	21,500	0	1,880	3,434	0	2,200	3,856
18,500	18,550	0	2,352	4,056	0	2,671	4,477	21,500	21,550	0	1,872	3,424	0	2,192	3,845
18,550	18,600	0	2,344	4,045	0	2,663	4,466	21,550	21,600	0	1,864	3,413	0	2,184	3,835
18,600	18,650	0	2,336	4,035	0	2,655	4,456	21,600	21,650	0	1,856	3,403	0	2,176	3,824
18,650	18,700	0	2,328	4,024	0	2,647	4,445	21,650	21,700	0	1,848	3,392	0	2,168	3,814
18,700	18,750	0	2,320	4,014	0	2,639	4,435	21,700	21,750	0	1,840	3,382	0	2,160	3,803
18,750	18,800	0	2,312	4,003	0	2,631	4,424	21,750	21,800	0	1,832	3,371	0	2,152	3,793
18,800	18,850	0	2,304	3,993	0	2,623	4,414	21,800	21,850	0	1,824	3,361	0	2,144	3,782
18,850	18,900	0	2,296	3,982	0	2,615	4,403	21,850	21,900	0	1,816	3,350	0	2,136	3,771
18,900	18,950	0	2,288	3,972	0	2,607	4,393	21,900	21,950	0	1,808	3,340	0	2,128	3,761
18,950	19,000	0	2,280	3,961	0	2,599	4,382	21,950	22,000	0	1,800	3,329	0	2,120	3,750

(Continued on page 55)

Need more information or forms? See page 80.

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—						If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—			At least	But less than	Your credit is—			Your credit is—		
22,000	22,050	0	1,792	3,319	0	2,112	3,740	25,000	25,050	0	1,313	2,687	0	1,633	3,108
22,050	22,100	0	1,784	3,308	0	2,104	3,729	25,050	25,100	0	1,305	2,676	0	1,625	3,098
22,100	22,150	0	1,776	3,298	0	2,096	3,719	25,100	25,150	0	1,297	2,666	0	1,617	3,087
22,150	22,200	0	1,768	3,287	0	2,088	3,708	25,150	25,200	0	1,289	2,655	0	1,609	3,076
22,200	22,250	0	1,760	3,277	0	2,080	3,698	25,200	25,250	0	1,281	2,645	0	1,601	3,066
22,250	22,300	0	1,752	3,266	0	2,072	3,687	25,250	25,300	0	1,273	2,634	0	1,593	3,055
22,300	22,350	0	1,744	3,255	0	2,064	3,677	25,300	25,350	0	1,265	2,624	0	1,585	3,045
22,350	22,400	0	1,736	3,245	0	2,056	3,666	25,350	25,400	0	1,257	2,613	0	1,577	3,034
22,400	22,450	0	1,728	3,234	0	2,048	3,656	25,400	25,450	0	1,249	2,603	0	1,569	3,024
22,450	22,500	0	1,720	3,224	0	2,040	3,645	25,450	25,500	0	1,241	2,592	0	1,561	3,013
22,500	22,550	0	1,712	3,213	0	2,032	3,635	25,500	25,550	0	1,233	2,582	0	1,553	3,003
22,550	22,600	0	1,704	3,203	0	2,024	3,624	25,550	25,600	0	1,225	2,571	0	1,545	2,992
22,600	22,650	0	1,696	3,192	0	2,016	3,614	25,600	25,650	0	1,217	2,561	0	1,537	2,982
22,650	22,700	0	1,688	3,182	0	2,008	3,603	25,650	25,700	0	1,209	2,550	0	1,529	2,971
22,700	22,750	0	1,680	3,171	0	2,000	3,592	25,700	25,750	0	1,201	2,539	0	1,521	2,961
22,750	22,800	0	1,672	3,161	0	1,992	3,582	25,750	25,800	0	1,193	2,529	0	1,513	2,950
22,800	22,850	0	1,664	3,150	0	1,984	3,571	25,800	25,850	0	1,185	2,518	0	1,505	2,940
22,850	22,900	0	1,656	3,140	0	1,976	3,561	25,850	25,900	0	1,177	2,508	0	1,497	2,929
22,900	22,950	0	1,649	3,129	0	1,968	3,550	25,900	25,950	0	1,169	2,497	0	1,489	2,919
22,950	23,000	0	1,641	3,119	0	1,960	3,540	25,950	26,000	0	1,161	2,487	0	1,481	2,908
23,000	23,050	0	1,633	3,108	0	1,952	3,529	26,000	26,050	0	1,153	2,476	0	1,473	2,897
23,050	23,100	0	1,625	3,098	0	1,944	3,519	26,050	26,100	0	1,145	2,466	0	1,465	2,887
23,100	23,150	0	1,617	3,087	0	1,936	3,508	26,100	26,150	0	1,137	2,455	0	1,457	2,876
23,150	23,200	0	1,609	3,076	0	1,928	3,498	26,150	26,200	0	1,129	2,445	0	1,449	2,866
23,200	23,250	0	1,601	3,066	0	1,920	3,487	26,200	26,250	0	1,121	2,434	0	1,441	2,855
23,250	23,300	0	1,593	3,055	0	1,912	3,477	26,250	26,300	0	1,113	2,424	0	1,433	2,845
23,300	23,350	0	1,585	3,045	0	1,904	3,466	26,300	26,350	0	1,105	2,413	0	1,425	2,834
23,350	23,400	0	1,577	3,034	0	1,896	3,456	26,350	26,400	0	1,097	2,403	0	1,417	2,824
23,400	23,450	0	1,569	3,024	0	1,888	3,445	26,400	26,450	0	1,089	2,392	0	1,409	2,813
23,450	23,500	0	1,561	3,013	0	1,880	3,434	26,450	26,500	0	1,081	2,381	0	1,401	2,803
23,500	23,550	0	1,553	3,003	0	1,872	3,424	26,500	26,550	0	1,073	2,371	0	1,393	2,792
23,550	23,600	0	1,545	2,992	0	1,864	3,413	26,550	26,600	0	1,065	2,360	0	1,385	2,782
23,600	23,650	0	1,537	2,982	0	1,856	3,403	26,600	26,650	0	1,057	2,350	0	1,377	2,771
23,650	23,700	0	1,529	2,971	0	1,848	3,392	26,650	26,700	0	1,049	2,339	0	1,369	2,761
23,700	23,750	0	1,521	2,961	0	1,840	3,382	26,700	26,750	0	1,041	2,329	0	1,361	2,750
23,750	23,800	0	1,513	2,950	0	1,832	3,371	26,750	26,800	0	1,033	2,318	0	1,353	2,740
23,800	23,850	0	1,505	2,940	0	1,824	3,361	26,800	26,850	0	1,025	2,308	0	1,345	2,729
23,850	23,900	0	1,497	2,929	0	1,816	3,350	26,850	26,900	0	1,017	2,297	0	1,337	2,718
23,900	23,950	0	1,489	2,919	0	1,808	3,340	26,900	26,950	0	1,009	2,287	0	1,329	2,708
23,950	24,000	0	1,481	2,908	0	1,800	3,329	26,950	27,000	0	1,001	2,276	0	1,321	2,697
24,000	24,050	0	1,473	2,897	0	1,792	3,319	27,000	27,050	0	993	2,266	0	1,313	2,687
24,050	24,100	0	1,465	2,887	0	1,784	3,308	27,050	27,100	0	985	2,255	0	1,305	2,676
24,100	24,150	0	1,457	2,876	0	1,776	3,298	27,100	27,150	0	977	2,245	0	1,297	2,666
24,150	24,200	0	1,449	2,866	0	1,768	3,287	27,150	27,200	0	969	2,234	0	1,289	2,655
24,200	24,250	0	1,441	2,855	0	1,760	3,277	27,200	27,250	0	961	2,224	0	1,281	2,645
24,250	24,300	0	1,433	2,845	0	1,752	3,266	27,250	27,300	0	953	2,213	0	1,273	2,634
24,300	24,350	0	1,425	2,834	0	1,744	3,255	27,300	27,350	0	945	2,202	0	1,265	2,624
24,350	24,400	0	1,417	2,824	0	1,736	3,245	27,350	27,400	0	937	2,192	0	1,257	2,613
24,400	24,450	0	1,409	2,813	0	1,728	3,234	27,400	27,450	0	929	2,181	0	1,249	2,603
24,450	24,500	0	1,401	2,803	0	1,720	3,224	27,450	27,500	0	921	2,171	0	1,241	2,592
24,500	24,550	0	1,393	2,792	0	1,712	3,213	27,500	27,550	0	913	2,160	0	1,233	2,582
24,550	24,600	0	1,385	2,782	0	1,704	3,203	27,550	27,600	0	905	2,150	0	1,225	2,571
24,600	24,650	0	1,377	2,771	0	1,696	3,192	27,600	27,650	0	897	2,139	0	1,217	2,561
24,650	24,700	0	1,369	2,761	0	1,688	3,182	27,650	27,700	0	889	2,129	0	1,209	2,550
24,700	24,750	0	1,361	2,750	0	1,680	3,171	27,700	27,750	0	881	2,118	0	1,201	2,539
24,750	24,800	0	1,353	2,740	0	1,672	3,161	27,750	27,800	0	873	2,108	0	1,193	2,529
24,800	24,850	0	1,345	2,729	0	1,664	3,150	27,800	27,850	0	865	2,097	0	1,185	2,518
24,850	24,900	0	1,337	2,718	0	1,656	3,140	27,850	27,900	0	857	2,087	0	1,177	2,508
24,900	24,950	0	1,329	2,708	0	1,649	3,129	27,900	27,950	0	850	2,076	0	1,169	2,497
24,950	25,000	0	1,321	2,697	0	1,641	3,119	27,950	28,000	0	842	2,066	0	1,161	2,487

(Continued on page 56)

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
28,000	28,050	0	834	2,055	0	1,153	2,476
28,050	28,100	0	826	2,045	0	1,145	2,466
28,100	28,150	0	818	2,034	0	1,137	2,455
28,150	28,200	0	810	2,023	0	1,129	2,445
28,200	28,250	0	802	2,013	0	1,121	2,434
28,250	28,300	0	794	2,002	0	1,113	2,424
28,300	28,350	0	786	1,992	0	1,105	2,413
28,350	28,400	0	778	1,981	0	1,097	2,403
28,400	28,450	0	770	1,971	0	1,089	2,392
28,450	28,500	0	762	1,960	0	1,081	2,381
28,500	28,550	0	754	1,950	0	1,073	2,371
28,550	28,600	0	746	1,939	0	1,065	2,360
28,600	28,650	0	738	1,929	0	1,057	2,350
28,650	28,700	0	730	1,918	0	1,049	2,339
28,700	28,750	0	722	1,908	0	1,041	2,329
28,750	28,800	0	714	1,897	0	1,033	2,318
28,800	28,850	0	706	1,887	0	1,025	2,308
28,850	28,900	0	698	1,876	0	1,017	2,297
28,900	28,950	0	690	1,866	0	1,009	2,287
28,950	29,000	0	682	1,855	0	1,001	2,276
29,000	29,050	0	674	1,844	0	993	2,266
29,050	29,100	0	666	1,834	0	985	2,255
29,100	29,150	0	658	1,823	0	977	2,245
29,150	29,200	0	650	1,813	0	969	2,234
29,200	29,250	0	642	1,802	0	961	2,224
29,250	29,300	0	634	1,792	0	953	2,213
29,300	29,350	0	626	1,781	0	945	2,202
29,350	29,400	0	618	1,771	0	937	2,192
29,400	29,450	0	610	1,760	0	929	2,181
29,450	29,500	0	602	1,750	0	921	2,171
29,500	29,550	0	594	1,739	0	913	2,160
29,550	29,600	0	586	1,729	0	905	2,150
29,600	29,650	0	578	1,718	0	897	2,139
29,650	29,700	0	570	1,708	0	889	2,129
29,700	29,750	0	562	1,697	0	881	2,118
29,750	29,800	0	554	1,687	0	873	2,108
29,800	29,850	0	546	1,676	0	865	2,097
29,850	29,900	0	538	1,665	0	857	2,087
29,900	29,950	0	530	1,655	0	850	2,076
29,950	30,000	0	522	1,644	0	842	2,066
30,000	30,050	0	514	1,634	0	834	2,055
30,050	30,100	0	506	1,623	0	826	2,045
30,100	30,150	0	498	1,613	0	818	2,034
30,150	30,200	0	490	1,602	0	810	2,023
30,200	30,250	0	482	1,592	0	802	2,013
30,250	30,300	0	474	1,581	0	794	2,002
30,300	30,350	0	466	1,571	0	786	1,992
30,350	30,400	0	458	1,560	0	778	1,981
30,400	30,450	0	450	1,550	0	770	1,971
30,450	30,500	0	442	1,539	0	762	1,960
30,500	30,550	0	434	1,529	0	754	1,950
30,550	30,600	0	426	1,518	0	746	1,939
30,600	30,650	0	418	1,508	0	738	1,929
30,650	30,700	0	410	1,497	0	730	1,918
30,700	30,750	0	402	1,486	0	722	1,908
30,750	30,800	0	394	1,476	0	714	1,897
30,800	30,850	0	386	1,465	0	706	1,887
30,850	30,900	0	378	1,455	0	698	1,876
30,900	30,950	0	370	1,444	0	690	1,866
30,950	31,000	0	362	1,434	0	682	1,855
31,000	31,050	0	354	1,423	0	674	1,844
31,050	31,100	0	346	1,413	0	666	1,834
31,100	31,150	0	338	1,402	0	658	1,823
31,150	31,200	0	330	1,392	0	650	1,813
31,200	31,250	0	322	1,381	0	642	1,802
31,250	31,300	0	314	1,371	0	634	1,792
31,300	31,350	0	306	1,360	0	626	1,781
31,350	31,400	0	298	1,350	0	618	1,771
31,400	31,450	0	290	1,339	0	610	1,760
31,450	31,500	0	282	1,328	0	602	1,750
31,500	31,550	0	274	1,318	0	594	1,739
31,550	31,600	0	266	1,307	0	586	1,729
31,600	31,650	0	258	1,297	0	578	1,718
31,650	31,700	0	250	1,286	0	570	1,708
31,700	31,750	0	242	1,276	0	562	1,697
31,750	31,800	0	234	1,265	0	554	1,687
31,800	31,850	0	226	1,255	0	546	1,676
31,850	31,900	0	218	1,244	0	538	1,665
31,900	31,950	0	210	1,234	0	530	1,655
31,950	32,000	0	202	1,223	0	522	1,644
32,000	32,050	0	194	1,213	0	514	1,634
32,050	32,100	0	186	1,202	0	506	1,623
32,100	32,150	0	178	1,192	0	498	1,613
32,150	32,200	0	170	1,181	0	490	1,602
32,200	32,250	0	162	1,171	0	482	1,592
32,250	32,300	0	154	1,160	0	474	1,581
32,300	32,350	0	146	1,149	0	466	1,571
32,350	32,400	0	138	1,139	0	458	1,560
32,400	32,450	0	130	1,128	0	450	1,550
32,450	32,500	0	122	1,118	0	442	1,539
32,500	32,550	0	114	1,107	0	434	1,529
32,550	32,600	0	106	1,097	0	426	1,518
32,600	32,650	0	98	1,086	0	418	1,508
32,650	32,700	0	90	1,076	0	410	1,497
32,700	32,750	0	82	1,065	0	402	1,486
32,750	32,800	0	74	1,055	0	394	1,476
32,800	32,850	0	66	1,044	0	386	1,465
32,850	32,900	0	58	1,034	0	378	1,455
32,900	32,950	0	51	1,023	0	370	1,444
32,950	33,000	0	43	1,013	0	362	1,434

(Continued on page 57)

Need more information or forms? See page 80.

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
33,000	33,050	0	35	1,002	0	354	1,423
33,050	33,100	0	27	992	0	346	1,413
33,100	33,150	0	19	981	0	338	1,402
33,150	33,200	0	11	970	0	330	1,392
33,200	33,250	0	*	960	0	322	1,381
33,250	33,300	0	0	949	0	314	1,371
33,300	33,350	0	0	939	0	306	1,360
33,350	33,400	0	0	928	0	298	1,350
33,400	33,450	0	0	918	0	290	1,339
33,450	33,500	0	0	907	0	282	1,328
33,500	33,550	0	0	897	0	274	1,318
33,550	33,600	0	0	886	0	266	1,307
33,600	33,650	0	0	876	0	258	1,297
33,650	33,700	0	0	865	0	250	1,286
33,700	33,750	0	0	855	0	242	1,276
33,750	33,800	0	0	844	0	234	1,265
33,800	33,850	0	0	834	0	226	1,255
33,850	33,900	0	0	823	0	218	1,244
33,900	33,950	0	0	813	0	210	1,234
33,950	34,000	0	0	802	0	202	1,223
34,000	34,050	0	0	791	0	194	1,213
34,050	34,100	0	0	781	0	186	1,202
34,100	34,150	0	0	770	0	178	1,192
34,150	34,200	0	0	760	0	170	1,181
34,200	34,250	0	0	749	0	162	1,171
34,250	34,300	0	0	739	0	154	1,160
34,300	34,350	0	0	728	0	146	1,149
34,350	34,400	0	0	718	0	138	1,139
34,400	34,450	0	0	707	0	130	1,128
34,450	34,500	0	0	697	0	122	1,118
34,500	34,550	0	0	686	0	114	1,107
34,550	34,600	0	0	676	0	106	1,097
34,600	34,650	0	0	665	0	98	1,086
34,650	34,700	0	0	655	0	90	1,076
34,700	34,750	0	0	644	0	82	1,065
34,750	34,800	0	0	634	0	74	1,055
34,800	34,850	0	0	623	0	66	1,044
34,850	34,900	0	0	612	0	58	1,034
34,900	34,950	0	0	602	0	51	1,023
34,950	35,000	0	0	591	0	43	1,013
35,000	35,050	0	0	581	0	35	1,002
35,050	35,100	0	0	570	0	27	992
35,100	35,150	0	0	560	0	19	981
35,150	35,200	0	0	549	0	11	970
35,200	35,250	0	0	539	0	*	960
35,250	35,300	0	0	528	0	0	949
35,300	35,350	0	0	518	0	0	939
35,350	35,400	0	0	507	0	0	928
35,400	35,450	0	0	497	0	0	918
35,450	35,500	0	0	486	0	0	907
35,500	35,550	0	0	476	0	0	897
35,550	35,600	0	0	465	0	0	886
35,600	35,650	0	0	455	0	0	876
35,650	35,700	0	0	444	0	0	865
35,700	35,750	0	0	433	0	0	855
35,750	35,800	0	0	423	0	0	844
35,800	35,850	0	0	412	0	0	834
35,850	35,900	0	0	402	0	0	823
35,900	35,950	0	0	391	0	0	813
35,950	36,000	0	0	381	0	0	802
36,000	36,050	0	0	370	0	0	791
36,050	36,100	0	0	360	0	0	781
36,100	36,150	0	0	349	0	0	770
36,150	36,200	0	0	339	0	0	760
36,200	36,250	0	0	328	0	0	749
36,250	36,300	0	0	318	0	0	739
36,300	36,350	0	0	307	0	0	728
36,350	36,400	0	0	297	0	0	718
36,400	36,450	0	0	286	0	0	707
36,450	36,500	0	0	275	0	0	697
36,500	36,550	0	0	265	0	0	686
36,550	36,600	0	0	254	0	0	676
36,600	36,650	0	0	244	0	0	665
36,650	36,700	0	0	233	0	0	655
36,700	36,750	0	0	223	0	0	644
36,750	36,800	0	0	212	0	0	634
36,800	36,850	0	0	202	0	0	623
36,850	36,900	0	0	191	0	0	612
36,900	36,950	0	0	181	0	0	602
36,950	37,000	0	0	170	0	0	591
37,000	37,050	0	0	160	0	0	581
37,050	37,100	0	0	149	0	0	570
37,100	37,150	0	0	139	0	0	560
37,150	37,200	0	0	128	0	0	549
37,200	37,250	0	0	118	0	0	539
37,250	37,300	0	0	107	0	0	528
37,300	37,350	0	0	96	0	0	518
37,350	37,400	0	0	86	0	0	507
37,400	37,450	0	0	75	0	0	497
37,450	37,500	0	0	65	0	0	486
37,500	37,550	0	0	54	0	0	476
37,550	37,600	0	0	44	0	0	465
37,600	37,650	0	0	33	0	0	455
37,650	37,700	0	0	23	0	0	444
37,700	37,750	0	0	12	0	0	433
37,750	37,800	0	0	**	0	0	423
37,800	37,850	0	0	0	0	0	412
37,850	37,900	0	0	0	0	0	402
37,900	37,950	0	0	0	0	0	391
37,950	38,000	0	0	0	0	0	381

(Continued on page 58)

*If the amount you are looking up from the table is at least \$33,200 (\$35,200 if married filing jointly) but less than \$33,241 (\$35,241 if married filing jointly) your credit is \$3. Otherwise, you cannot take the credit.

**If the amount you are looking up from the table is at least \$37,750 but less than \$37,783, your credit is \$4. Otherwise, you cannot take the credit.

2007 Earned Income Credit (EIC) Table—Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
38,000	38,050	0	0	0	0	0	370
38,050	38,100	0	0	0	0	0	360
38,100	38,150	0	0	0	0	0	349
38,150	38,200	0	0	0	0	0	339
38,200	38,250	0	0	0	0	0	328
38,250	38,300	0	0	0	0	0	318
38,300	38,350	0	0	0	0	0	307
38,350	38,400	0	0	0	0	0	297
38,400	38,450	0	0	0	0	0	286
38,450	38,500	0	0	0	0	0	275
38,500	38,550	0	0	0	0	0	265
38,550	38,600	0	0	0	0	0	254
38,600	38,650	0	0	0	0	0	244
38,650	38,700	0	0	0	0	0	233
38,700	38,750	0	0	0	0	0	223
38,750	38,800	0	0	0	0	0	212
38,800	38,850	0	0	0	0	0	202
38,850	38,900	0	0	0	0	0	191
38,900	38,950	0	0	0	0	0	181
38,950	39,000	0	0	0	0	0	170

If the amount you are looking up from the worksheet is—		And your filing status is—					
		Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—		
39,000	39,050	0	0	0	0	0	160
39,050	39,100	0	0	0	0	0	149
39,100	39,150	0	0	0	0	0	139
39,150	39,200	0	0	0	0	0	128
39,200	39,250	0	0	0	0	0	118
39,250	39,300	0	0	0	0	0	107
39,300	39,350	0	0	0	0	0	96
39,350	39,400	0	0	0	0	0	86
39,400	39,450	0	0	0	0	0	75
39,450	39,500	0	0	0	0	0	65
39,500	39,550	0	0	0	0	0	54
39,550	39,600	0	0	0	0	0	44
39,600	39,650	0	0	0	0	0	33
39,650	39,700	0	0	0	0	0	23
39,700	39,750	0	0	0	0	0	12
39,750	39,783	0	0	0	0	0	4

Need more information or forms? See page 80.

TAX TABLES

Appendix B

2007 Tax Table



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

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$3,016. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,393	3,001	3,393	3,224
25,250	25,300	3,400	3,009	3,400	3,231
25,300	25,350	3,408	(3,016)	3,408	3,239
25,350	25,400	3,415	3,024	3,415	3,246

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498

* This column must also be used by a qualifying widow(er).

(Continued on page 64)

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
5,000					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598
6,000					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
7,000					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	790	788	790	788
7,900	7,950	798	793	798	793
7,950	8,000	805	798	805	798

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
8,000					
8,000	8,050	813	803	813	803
8,050	8,100	820	808	820	808
8,100	8,150	828	813	828	813
8,150	8,200	835	818	835	818
8,200	8,250	843	823	843	823
8,250	8,300	850	828	850	828
8,300	8,350	858	833	858	833
8,350	8,400	865	838	865	838
8,400	8,450	873	843	873	843
8,450	8,500	880	848	880	848
8,500	8,550	888	853	888	853
8,550	8,600	895	858	895	858
8,600	8,650	903	863	903	863
8,650	8,700	910	868	910	868
8,700	8,750	918	873	918	873
8,750	8,800	925	878	925	878
8,800	8,850	933	883	933	883
8,850	8,900	940	888	940	888
8,900	8,950	948	893	948	893
8,950	9,000	955	898	955	898
9,000					
9,000	9,050	963	903	963	903
9,050	9,100	970	908	970	908
9,100	9,150	978	913	978	913
9,150	9,200	985	918	985	918
9,200	9,250	993	923	993	923
9,250	9,300	1,000	928	1,000	928
9,300	9,350	1,008	933	1,008	933
9,350	9,400	1,015	938	1,015	938
9,400	9,450	1,023	943	1,023	943
9,450	9,500	1,030	948	1,030	948
9,500	9,550	1,038	953	1,038	953
9,550	9,600	1,045	958	1,045	958
9,600	9,650	1,053	963	1,053	963
9,650	9,700	1,060	968	1,060	968
9,700	9,750	1,068	973	1,068	973
9,750	9,800	1,075	978	1,075	978
9,800	9,850	1,083	983	1,083	983
9,850	9,900	1,090	988	1,090	988
9,900	9,950	1,098	993	1,098	993
9,950	10,000	1,105	998	1,105	998
10,000					
10,000	10,050	1,113	1,003	1,113	1,003
10,050	10,100	1,120	1,008	1,120	1,008
10,100	10,150	1,128	1,013	1,128	1,013
10,150	10,200	1,135	1,018	1,135	1,018
10,200	10,250	1,143	1,023	1,143	1,023
10,250	10,300	1,150	1,028	1,150	1,028
10,300	10,350	1,158	1,033	1,158	1,033
10,350	10,400	1,165	1,038	1,165	1,038
10,400	10,450	1,173	1,043	1,173	1,043
10,450	10,500	1,180	1,048	1,180	1,048
10,500	10,550	1,188	1,053	1,188	1,053
10,550	10,600	1,195	1,058	1,195	1,058
10,600	10,650	1,203	1,063	1,203	1,063
10,650	10,700	1,210	1,068	1,210	1,068
10,700	10,750	1,218	1,073	1,218	1,073
10,750	10,800	1,225	1,078	1,225	1,078
10,800	10,850	1,233	1,083	1,233	1,083
10,850	10,900	1,240	1,088	1,240	1,088
10,900	10,950	1,248	1,093	1,248	1,093
10,950	11,000	1,255	1,098	1,255	1,098

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
11,000					
11,000	11,050	1,263	1,103	1,263	1,103
11,050	11,100	1,270	1,108	1,270	1,108
11,100	11,150	1,278	1,113	1,278	1,113
11,150	11,200	1,285	1,118	1,285	1,118
11,200	11,250	1,293	1,123	1,293	1,124
11,250	11,300	1,300	1,128	1,300	1,131
11,300	11,350	1,308	1,133	1,308	1,139
11,350	11,400	1,315	1,138	1,315	1,146
11,400	11,450	1,323	1,143	1,323	1,154
11,450	11,500	1,330	1,148	1,330	1,161
11,500	11,550	1,338	1,153	1,338	1,169
11,550	11,600	1,345	1,158	1,345	1,176
11,600	11,650	1,353	1,163	1,353	1,184
11,650	11,700	1,360	1,168	1,360	1,191
11,700	11,750	1,368	1,173	1,368	1,199
11,750	11,800	1,375	1,178	1,375	1,206
11,800	11,850	1,383	1,183	1,383	1,214
11,850	11,900	1,390	1,188	1,390	1,221
11,900	11,950	1,398	1,193	1,398	1,229
11,950	12,000	1,405	1,198	1,405	1,236
12,000					
12,000	12,050	1,413	1,203	1,413	1,244
12,050	12,100	1,420	1,208	1,420	1,251
12,100	12,150	1,428	1,213	1,428	1,259
12,150	12,200	1,435	1,218	1,435	1,266
12,200	12,250	1,443	1,223	1,443	1,274
12,250	12,300	1,450	1,228	1,450	1,281
12,300	12,350	1,458	1,233	1,458	1,289
12,350	12,400	1,465	1,238	1,465	1,296
12,400	12,450	1,473	1,243	1,473	1,304
12,450	12,500	1,480	1,248	1,480	1,311
12,500	12,550	1,488	1,253	1,488	1,319
12,550	12,600	1,495	1,258	1,495	1,326
12,600	12,650	1,503	1,263	1,503	1,334
12,650	12,700	1,510	1,268	1,510	1,341
12,700	12,750	1,518	1,273	1,518	1,349
12,750	12,800	1,525	1,278	1,525	1,356
12,800	12,850	1,533	1,283	1,533	1,364
12,850	12,900	1,540	1,288	1,540	1,371
12,900	12,950	1,548	1,293	1,548	1,379
12,950	13,000	1,555	1,298	1,555	1,386
13,000					
13,000	13,050	1,563	1,303	1,563	1,394
13,050	13,100	1,570	1,308	1,570	1,401
13,100	13,150	1,578	1,313	1,578	1,409
13,150	13,200	1,585	1,318	1,585	1,416
13,200	13,250	1,593	1,323	1,593	1,424
13,250	13,300	1,600	1,328	1,600	1,431
13,300	13,350	1,608	1,333	1,608	1,439
13,350	13,400	1,615	1,338	1,615	1,446
13,400	13,450	1,623	1,343	1,623	1,454
13,450	13,500	1,630	1,348	1,630	1,461
13,500	13,550	1,638	1,353	1,638	1,469
13,550	13,600	1,645	1,358	1,645	1,476
13,600	13,650	1,653	1,363	1,653	1,484
13,650	13,700	1,660	1,368	1,660	1,491
13,700	13,750	1,668	1,373	1,668	1,499
13,750	13,800	1,675	1,378	1,675	1,506
13,800	13,850	1,683	1,383	1,683	1,514
13,850	13,900	1,690	1,388	1,690	1,521
13,900	13,950	1,698	1,393	1,698	1,529
13,950	14,000	1,705	1,398	1,705	1,536

* This column must also be used by a qualifying widow(er).

(Continued on page 65)

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
14,000					
14,000	14,050	1,713	1,403	1,713	1,544
14,050	14,100	1,720	1,408	1,720	1,551
14,100	14,150	1,728	1,413	1,728	1,559
14,150	14,200	1,735	1,418	1,735	1,566
14,200	14,250	1,743	1,423	1,743	1,574
14,250	14,300	1,750	1,428	1,750	1,581
14,300	14,350	1,758	1,433	1,758	1,589
14,350	14,400	1,765	1,438	1,765	1,596
14,400	14,450	1,773	1,443	1,773	1,604
14,450	14,500	1,780	1,448	1,780	1,611
14,500	14,550	1,788	1,453	1,788	1,619
14,550	14,600	1,795	1,458	1,795	1,626
14,600	14,650	1,803	1,463	1,803	1,634
14,650	14,700	1,810	1,468	1,810	1,641
14,700	14,750	1,818	1,473	1,818	1,649
14,750	14,800	1,825	1,478	1,825	1,656
14,800	14,850	1,833	1,483	1,833	1,664
14,850	14,900	1,840	1,488	1,840	1,671
14,900	14,950	1,848	1,493	1,848	1,679
14,950	15,000	1,855	1,498	1,855	1,686
15,000					
15,000	15,050	1,863	1,503	1,863	1,694
15,050	15,100	1,870	1,508	1,870	1,701
15,100	15,150	1,878	1,513	1,878	1,709
15,150	15,200	1,885	1,518	1,885	1,716
15,200	15,250	1,893	1,523	1,893	1,724
15,250	15,300	1,900	1,528	1,900	1,731
15,300	15,350	1,908	1,533	1,908	1,739
15,350	15,400	1,915	1,538	1,915	1,746
15,400	15,450	1,923	1,543	1,923	1,754
15,450	15,500	1,930	1,548	1,930	1,761
15,500	15,550	1,938	1,553	1,938	1,769
15,550	15,600	1,945	1,558	1,945	1,776
15,600	15,650	1,953	1,563	1,953	1,784
15,650	15,700	1,960	1,569	1,960	1,791
15,700	15,750	1,968	1,576	1,968	1,799
15,750	15,800	1,975	1,584	1,975	1,806
15,800	15,850	1,983	1,591	1,983	1,814
15,850	15,900	1,990	1,599	1,990	1,821
15,900	15,950	1,998	1,606	1,998	1,829
15,950	16,000	2,005	1,614	2,005	1,836
16,000					
16,000	16,050	2,013	1,621	2,013	1,844
16,050	16,100	2,020	1,629	2,020	1,851
16,100	16,150	2,028	1,636	2,028	1,859
16,150	16,200	2,035	1,644	2,035	1,866
16,200	16,250	2,043	1,651	2,043	1,874
16,250	16,300	2,050	1,659	2,050	1,881
16,300	16,350	2,058	1,666	2,058	1,889
16,350	16,400	2,065	1,674	2,065	1,896
16,400	16,450	2,073	1,681	2,073	1,904
16,450	16,500	2,080	1,689	2,080	1,911
16,500	16,550	2,088	1,696	2,088	1,919
16,550	16,600	2,095	1,704	2,095	1,926
16,600	16,650	2,103	1,711	2,103	1,934
16,650	16,700	2,110	1,719	2,110	1,941
16,700	16,750	2,118	1,726	2,118	1,949
16,750	16,800	2,125	1,734	2,125	1,956
16,800	16,850	2,133	1,741	2,133	1,964
16,850	16,900	2,140	1,749	2,140	1,971
16,900	16,950	2,148	1,756	2,148	1,979
16,950	17,000	2,155	1,764	2,155	1,986

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
17,000					
17,000	17,050	2,163	1,771	2,163	1,994
17,050	17,100	2,170	1,779	2,170	2,001
17,100	17,150	2,178	1,786	2,178	2,009
17,150	17,200	2,185	1,794	2,185	2,016
17,200	17,250	2,193	1,801	2,193	2,024
17,250	17,300	2,200	1,809	2,200	2,031
17,300	17,350	2,208	1,816	2,208	2,039
17,350	17,400	2,215	1,824	2,215	2,046
17,400	17,450	2,223	1,831	2,223	2,054
17,450	17,500	2,230	1,839	2,230	2,061
17,500	17,550	2,238	1,846	2,238	2,069
17,550	17,600	2,245	1,854	2,245	2,076
17,600	17,650	2,253	1,861	2,253	2,084
17,650	17,700	2,260	1,869	2,260	2,091
17,700	17,750	2,268	1,876	2,268	2,099
17,750	17,800	2,275	1,884	2,275	2,106
17,800	17,850	2,283	1,891	2,283	2,114
17,850	17,900	2,290	1,899	2,290	2,121
17,900	17,950	2,298	1,906	2,298	2,129
17,950	18,000	2,305	1,914	2,305	2,136
18,000					
18,000	18,050	2,313	1,921	2,313	2,144
18,050	18,100	2,320	1,929	2,320	2,151
18,100	18,150	2,328	1,936	2,328	2,159
18,150	18,200	2,335	1,944	2,335	2,166
18,200	18,250	2,343	1,951	2,343	2,174
18,250	18,300	2,350	1,959	2,350	2,181
18,300	18,350	2,358	1,966	2,358	2,189
18,350	18,400	2,365	1,974	2,365	2,196
18,400	18,450	2,373	1,981	2,373	2,204
18,450	18,500	2,380	1,989	2,380	2,211
18,500	18,550	2,388	1,996	2,388	2,219
18,550	18,600	2,395	2,004	2,395	2,226
18,600	18,650	2,403	2,011	2,403	2,234
18,650	18,700	2,410	2,019	2,410	2,241
18,700	18,750	2,418	2,026	2,418	2,249
18,750	18,800	2,425	2,034	2,425	2,256
18,800	18,850	2,433	2,041	2,433	2,264
18,850	18,900	2,440	2,049	2,440	2,271
18,900	18,950	2,448	2,056	2,448	2,279
18,950	19,000	2,455	2,064	2,455	2,286
19,000					
19,000	19,050	2,463	2,071	2,463	2,294
19,050	19,100	2,470	2,079	2,470	2,301
19,100	19,150	2,478	2,086	2,478	2,309
19,150	19,200	2,485	2,094	2,485	2,316
19,200	19,250	2,493	2,101	2,493	2,324
19,250	19,300	2,500	2,109	2,500	2,331
19,300	19,350	2,508	2,116	2,508	2,339
19,350	19,400	2,515	2,124	2,515	2,346
19,400	19,450	2,523	2,131	2,523	2,354
19,450	19,500	2,530	2,139	2,530	2,361
19,500	19,550	2,538	2,146	2,538	2,369
19,550	19,600	2,545	2,154	2,545	2,376
19,600	19,650	2,553	2,161	2,553	2,384
19,650	19,700	2,560	2,169	2,560	2,391
19,700	19,750	2,568	2,176	2,568	2,399
19,750	19,800	2,575	2,184	2,575	2,406
19,800	19,850	2,583	2,191	2,583	2,414
19,850	19,900	2,590	2,199	2,590	2,421
19,900	19,950	2,598	2,206	2,598	2,429
19,950	20,000	2,605	2,214	2,605	2,436

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
20,000					
20,000	20,050	2,613	2,221	2,613	2,444
20,050	20,100	2,620	2,229	2,620	2,451
20,100	20,150	2,628	2,236	2,628	2,459
20,150	20,200	2,635	2,244	2,635	2,466
20,200	20,250	2,643	2,251	2,643	2,474
20,250	20,300	2,650	2,259	2,650	2,481
20,300	20,350	2,658	2,266	2,658	2,489
20,350	20,400	2,665	2,274	2,665	2,496
20,400	20,450	2,673	2,281	2,673	2,504
20,450	20,500	2,680	2,289	2,680	2,511
20,500	20,550	2,688	2,296	2,688	2,519
20,550	20,600	2,695	2,304	2,695	2,526
20,600	20,650	2,703	2,311	2,703	2,534
20,650	20,700	2,710	2,319	2,710	2,541
20,700	20,750	2,718	2,326	2,718	2,549
20,750	20,800	2,725	2,334	2,725	2,556
20,800	20,850	2,733	2,341	2,733	2,564
20,850	20,900	2,740	2,349	2,740	2,571
20,900	20,950	2,748	2,356	2,748	2,579
20,950	21,000	2,755	2,364	2,755	2,586
21,000					
21,000	21,050	2,763	2,371	2,763	2,594
21,050	21,100	2,770	2,379	2,770	2,601
21,100	21,150	2,778	2,386	2,778	2,609
21,150	21,200	2,785	2,394	2,785	2,616
21,200	21,250	2,793	2,401	2,793	2,624
21,250	21,300	2,800	2,409	2,800	2,631
21,300	21,350	2,808	2,416	2,808	2,639
21,350	21,400	2,815	2,424	2,815	2,646
21,400	21,450	2,823	2,431	2,823	2,654
21,450	21,500	2,830	2,439	2,830	2,661
21,500	21,550	2,838	2,446	2,838	2,669
21,550	21,600	2,845	2,454	2,845	2,676
21,600	21,650	2,853	2,461	2,853	2,684
21,650	21,700	2,860	2,469	2,860	2,691
21,700	21,750	2,868			

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
At least	But less than	Your tax is—			
23,000					
23,000	23,050	3,063	2,671	3,063	2,894
23,050	23,100	3,070	2,679	3,070	2,901
23,100	23,150	3,078	2,686	3,078	2,909
23,150	23,200	3,085	2,694	3,085	2,916
23,200	23,250	3,093	2,701	3,093	2,924
23,250	23,300	3,100	2,709	3,100	2,931
23,300	23,350	3,108	2,716	3,108	2,939
23,350	23,400	3,115	2,724	3,115	2,946
23,400	23,450	3,123	2,731	3,123	2,954
23,450	23,500	3,130	2,739	3,130	2,961
23,500	23,550	3,138	2,746	3,138	2,969
23,550	23,600	3,145	2,754	3,145	2,976
23,600	23,650	3,153	2,761	3,153	2,984
23,650	23,700	3,160	2,769	3,160	2,991
23,700	23,750	3,168	2,776	3,168	2,999
23,750	23,800	3,175	2,784	3,175	3,006
23,800	23,850	3,183	2,791	3,183	3,014
23,850	23,900	3,190	2,799	3,190	3,021
23,900	23,950	3,198	2,806	3,198	3,029
23,950	24,000	3,205	2,814	3,205	3,036
24,000					
24,000	24,050	3,213	2,821	3,213	3,044
24,050	24,100	3,220	2,829	3,220	3,051
24,100	24,150	3,228	2,836	3,228	3,059
24,150	24,200	3,235	2,844	3,235	3,066
24,200	24,250	3,243	2,851	3,243	3,074
24,250	24,300	3,250	2,859	3,250	3,081
24,300	24,350	3,258	2,866	3,258	3,089
24,350	24,400	3,265	2,874	3,265	3,096
24,400	24,450	3,273	2,881	3,273	3,104
24,450	24,500	3,280	2,889	3,280	3,111
24,500	24,550	3,288	2,896	3,288	3,119
24,550	24,600	3,295	2,904	3,295	3,126
24,600	24,650	3,303	2,911	3,303	3,134
24,650	24,700	3,310	2,919	3,310	3,141
24,700	24,750	3,318	2,926	3,318	3,149
24,750	24,800	3,325	2,934	3,325	3,156
24,800	24,850	3,333	2,941	3,333	3,164
24,850	24,900	3,340	2,949	3,340	3,171
24,900	24,950	3,348	2,956	3,348	3,179
24,950	25,000	3,355	2,964	3,355	3,186
25,000					
25,000	25,050	3,363	2,971	3,363	3,194
25,050	25,100	3,370	2,979	3,370	3,201
25,100	25,150	3,378	2,986	3,378	3,209
25,150	25,200	3,385	2,994	3,385	3,216
25,200	25,250	3,393	3,001	3,393	3,224
25,250	25,300	3,400	3,009	3,400	3,231
25,300	25,350	3,408	3,016	3,408	3,239
25,350	25,400	3,415	3,024	3,415	3,246
25,400	25,450	3,423	3,031	3,423	3,254
25,450	25,500	3,430	3,039	3,430	3,261
25,500	25,550	3,438	3,046	3,438	3,269
25,550	25,600	3,445	3,054	3,445	3,276
25,600	25,650	3,453	3,061	3,453	3,284
25,650	25,700	3,460	3,069	3,460	3,291
25,700	25,750	3,468	3,076	3,468	3,299
25,750	25,800	3,475	3,084	3,475	3,306
25,800	25,850	3,483	3,091	3,483	3,314
25,850	25,900	3,490	3,099	3,490	3,321
25,900	25,950	3,498	3,106	3,498	3,329
25,950	26,000	3,505	3,114	3,505	3,336

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
At least	But less than	Your tax is—			
26,000					
26,000	26,050	3,513	3,121	3,513	3,344
26,050	26,100	3,520	3,129	3,520	3,351
26,100	26,150	3,528	3,136	3,528	3,359
26,150	26,200	3,535	3,144	3,535	3,366
26,200	26,250	3,543	3,151	3,543	3,374
26,250	26,300	3,550	3,159	3,550	3,381
26,300	26,350	3,558	3,166	3,558	3,389
26,350	26,400	3,565	3,174	3,565	3,396
26,400	26,450	3,573	3,181	3,573	3,404
26,450	26,500	3,580	3,189	3,580	3,411
26,500	26,550	3,588	3,196	3,588	3,419
26,550	26,600	3,595	3,204	3,595	3,426
26,600	26,650	3,603	3,211	3,603	3,434
26,650	26,700	3,610	3,219	3,610	3,441
26,700	26,750	3,618	3,226	3,618	3,449
26,750	26,800	3,625	3,234	3,625	3,456
26,800	26,850	3,633	3,241	3,633	3,464
26,850	26,900	3,640	3,249	3,640	3,471
26,900	26,950	3,648	3,256	3,648	3,479
26,950	27,000	3,655	3,264	3,655	3,486
27,000					
27,000	27,050	3,663	3,271	3,663	3,494
27,050	27,100	3,670	3,279	3,670	3,501
27,100	27,150	3,678	3,286	3,678	3,509
27,150	27,200	3,685	3,294	3,685	3,516
27,200	27,250	3,693	3,301	3,693	3,524
27,250	27,300	3,700	3,309	3,700	3,531
27,300	27,350	3,708	3,316	3,708	3,539
27,350	27,400	3,715	3,324	3,715	3,546
27,400	27,450	3,723	3,331	3,723	3,554
27,450	27,500	3,730	3,339	3,730	3,561
27,500	27,550	3,738	3,346	3,738	3,569
27,550	27,600	3,745	3,354	3,745	3,576
27,600	27,650	3,753	3,361	3,753	3,584
27,650	27,700	3,760	3,369	3,760	3,591
27,700	27,750	3,768	3,376	3,768	3,599
27,750	27,800	3,775	3,384	3,775	3,606
27,800	27,850	3,783	3,391	3,783	3,614
27,850	27,900	3,790	3,399	3,790	3,621
27,900	27,950	3,798	3,406	3,798	3,629
27,950	28,000	3,805	3,414	3,805	3,636
28,000					
28,000	28,050	3,813	3,421	3,813	3,644
28,050	28,100	3,820	3,429	3,820	3,651
28,100	28,150	3,828	3,436	3,828	3,659
28,150	28,200	3,835	3,444	3,835	3,666
28,200	28,250	3,843	3,451	3,843	3,674
28,250	28,300	3,850	3,459	3,850	3,681
28,300	28,350	3,858	3,466	3,858	3,689
28,350	28,400	3,865	3,474	3,865	3,696
28,400	28,450	3,873	3,481	3,873	3,704
28,450	28,500	3,880	3,489	3,880	3,711
28,500	28,550	3,888	3,496	3,888	3,719
28,550	28,600	3,895	3,504	3,895	3,726
28,600	28,650	3,903	3,511	3,903	3,734
28,650	28,700	3,910	3,519	3,910	3,741
28,700	28,750	3,918	3,526	3,918	3,749
28,750	28,800	3,925	3,534	3,925	3,756
28,800	28,850	3,933	3,541	3,933	3,764
28,850	28,900	3,940	3,549	3,940	3,771
28,900	28,950	3,948	3,556	3,948	3,779
28,950	29,000	3,955	3,564	3,955	3,786

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
At least	But less than	Your tax is—			
29,000					
29,000	29,050	3,963	3,571	3,963	3,794
29,050	29,100	3,970	3,579	3,970	3,801
29,100	29,150	3,978	3,586	3,978	3,809
29,150	29,200	3,985	3,594	3,985	3,816
29,200	29,250	3,993	3,601	3,993	3,824
29,250	29,300	4,000	3,609	4,000	3,831
29,300	29,350	4,008	3,616	4,008	3,839
29,350	29,400	4,015	3,624	4,015	3,846
29,400	29,450	4,023	3,631	4,023	3,854
29,450	29,500	4,030	3,639	4,030	3,861
29,500	29,550	4,038	3,646	4,038	3,869
29,550	29,600	4,045	3,654	4,045	3,876
29,600	29,650	4,053	3,661	4,053	3,884
29,650	29,700	4,060	3,669	4,060	3,891
29,700	29,750	4,068	3,676	4,068	3,899
29,750	29,800	4,075	3,684	4,075	3,906
29,800	29,850	4,083	3,691	4,083	3,914
29,850	29,900	4,090	3,699	4,090	3,921
29,900	29,950	4,098	3,706	4,098	3,929
29,950	30,000	4,105	3,714	4,105	3,936
30,000					
30,000	30,050	4,113	3,721	4,113	3,944
30,050	30,100	4,120	3,729	4,120	3,951
30,100	30,150	4,128	3,736	4,128	3,959
30,150	30,200	4,135	3,744	4,135	3,966
30,200	30,250	4,143	3,751	4,143	3,974
30,250	30,300	4,150	3,759	4,150	3,981
30,300	30,350	4,158	3,766	4,158	3,989
30,350	30,400	4,165	3,774	4,165	3,996
30,400	30,450	4,173	3,781	4,173	4,004
30,450	30,500	4,180	3,789	4,180	4,011
30,500	30,550	4,188	3,796	4,188	4,019
30,550	30,600	4,195	3,804	4,195	4,026
30,600	30,650	4,203	3,811	4,203	4,034
30,650	30,700	4,210	3,819	4,210	4,041
30,700	30,750	4,218	3,826		

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
32,000					
32,000	32,050	4,430	4,021	4,430	4,244
32,050	32,100	4,443	4,029	4,443	4,251
32,100	32,150	4,455	4,036	4,455	4,259
32,150	32,200	4,468	4,044	4,468	4,266
32,200	32,250	4,480	4,051	4,480	4,274
32,250	32,300	4,493	4,059	4,493	4,281
32,300	32,350	4,505	4,066	4,505	4,289
32,350	32,400	4,518	4,074	4,518	4,296
32,400	32,450	4,530	4,081	4,530	4,304
32,450	32,500	4,543	4,089	4,543	4,311
32,500	32,550	4,555	4,096	4,555	4,319
32,550	32,600	4,568	4,104	4,568	4,326
32,600	32,650	4,580	4,111	4,580	4,334
32,650	32,700	4,593	4,119	4,593	4,341
32,700	32,750	4,605	4,126	4,605	4,349
32,750	32,800	4,618	4,134	4,618	4,356
32,800	32,850	4,630	4,141	4,630	4,364
32,850	32,900	4,643	4,149	4,643	4,371
32,900	32,950	4,655	4,156	4,655	4,379
32,950	33,000	4,668	4,164	4,668	4,386
33,000					
33,000	33,050	4,680	4,171	4,680	4,394
33,050	33,100	4,693	4,179	4,693	4,401
33,100	33,150	4,705	4,186	4,705	4,409
33,150	33,200	4,718	4,194	4,718	4,416
33,200	33,250	4,730	4,201	4,730	4,424
33,250	33,300	4,743	4,209	4,743	4,431
33,300	33,350	4,755	4,216	4,755	4,439
33,350	33,400	4,768	4,224	4,768	4,446
33,400	33,450	4,780	4,231	4,780	4,454
33,450	33,500	4,793	4,239	4,793	4,461
33,500	33,550	4,805	4,246	4,805	4,469
33,550	33,600	4,818	4,254	4,818	4,476
33,600	33,650	4,830	4,261	4,830	4,484
33,650	33,700	4,843	4,269	4,843	4,491
33,700	33,750	4,855	4,276	4,855	4,499
33,750	33,800	4,868	4,284	4,868	4,506
33,800	33,850	4,880	4,291	4,880	4,514
33,850	33,900	4,893	4,299	4,893	4,521
33,900	33,950	4,905	4,306	4,905	4,529
33,950	34,000	4,918	4,314	4,918	4,536
34,000					
34,000	34,050	4,930	4,321	4,930	4,544
34,050	34,100	4,943	4,329	4,943	4,551
34,100	34,150	4,955	4,336	4,955	4,559
34,150	34,200	4,968	4,344	4,968	4,566
34,200	34,250	4,980	4,351	4,980	4,574
34,250	34,300	4,993	4,359	4,993	4,581
34,300	34,350	5,005	4,366	5,005	4,589
34,350	34,400	5,018	4,374	5,018	4,596
34,400	34,450	5,030	4,381	5,030	4,604
34,450	34,500	5,043	4,389	5,043	4,611
34,500	34,550	5,055	4,396	5,055	4,619
34,550	34,600	5,068	4,404	5,068	4,626
34,600	34,650	5,080	4,411	5,080	4,634
34,650	34,700	5,093	4,419	5,093	4,641
34,700	34,750	5,105	4,426	5,105	4,649
34,750	34,800	5,118	4,434	5,118	4,656
34,800	34,850	5,130	4,441	5,130	4,664
34,850	34,900	5,143	4,449	5,143	4,671
34,900	34,950	5,155	4,456	5,155	4,679
34,950	35,000	5,168	4,464	5,168	4,686

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
35,000					
35,000	35,050	5,180	4,471	5,180	4,694
35,050	35,100	5,193	4,479	5,193	4,701
35,100	35,150	5,205	4,486	5,205	4,709
35,150	35,200	5,218	4,494	5,218	4,716
35,200	35,250	5,230	4,501	5,230	4,724
35,250	35,300	5,243	4,509	5,243	4,731
35,300	35,350	5,255	4,516	5,255	4,739
35,350	35,400	5,268	4,524	5,268	4,746
35,400	35,450	5,280	4,531	5,280	4,754
35,450	35,500	5,293	4,539	5,293	4,761
35,500	35,550	5,305	4,546	5,305	4,769
35,550	35,600	5,318	4,554	5,318	4,776
35,600	35,650	5,330	4,561	5,330	4,784
35,650	35,700	5,343	4,569	5,343	4,791
35,700	35,750	5,355	4,576	5,355	4,799
35,750	35,800	5,368	4,584	5,368	4,806
35,800	35,850	5,380	4,591	5,380	4,814
35,850	35,900	5,393	4,599	5,393	4,821
35,900	35,950	5,405	4,606	5,405	4,829
35,950	36,000	5,418	4,614	5,418	4,836
36,000					
36,000	36,050	5,430	4,621	5,430	4,844
36,050	36,100	5,443	4,629	5,443	4,851
36,100	36,150	5,455	4,636	5,455	4,859
36,150	36,200	5,468	4,644	5,468	4,866
36,200	36,250	5,480	4,651	5,480	4,874
36,250	36,300	5,493	4,659	5,493	4,881
36,300	36,350	5,505	4,666	5,505	4,889
36,350	36,400	5,518	4,674	5,518	4,896
36,400	36,450	5,530	4,681	5,530	4,904
36,450	36,500	5,543	4,689	5,543	4,911
36,500	36,550	5,555	4,696	5,555	4,919
36,550	36,600	5,568	4,704	5,568	4,926
36,600	36,650	5,580	4,711	5,580	4,934
36,650	36,700	5,593	4,719	5,593	4,941
36,700	36,750	5,605	4,726	5,605	4,949
36,750	36,800	5,618	4,734	5,618	4,956
36,800	36,850	5,630	4,741	5,630	4,964
36,850	36,900	5,643	4,749	5,643	4,971
36,900	36,950	5,655	4,756	5,655	4,979
36,950	37,000	5,668	4,764	5,668	4,986
37,000					
37,000	37,050	5,680	4,771	5,680	4,994
37,050	37,100	5,693	4,779	5,693	5,001
37,100	37,150	5,705	4,786	5,705	5,009
37,150	37,200	5,718	4,794	5,718	5,016
37,200	37,250	5,730	4,801	5,730	5,024
37,250	37,300	5,743	4,809	5,743	5,031
37,300	37,350	5,755	4,816	5,755	5,039
37,350	37,400	5,768	4,824	5,768	5,046
37,400	37,450	5,780	4,831	5,780	5,054
37,450	37,500	5,793	4,839	5,793	5,061
37,500	37,550	5,805	4,846	5,805	5,069
37,550	37,600	5,818	4,854	5,818	5,076
37,600	37,650	5,830	4,861	5,830	5,084
37,650	37,700	5,843	4,869	5,843	5,091
37,700	37,750	5,855	4,876	5,855	5,099
37,750	37,800	5,868	4,884	5,868	5,106
37,800	37,850	5,880	4,891	5,880	5,114
37,850	37,900	5,893	4,899	5,893	5,121
37,900	37,950	5,905	4,906	5,905	5,129
37,950	38,000	5,918	4,914	5,918	5,136

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
38,000					
38,000	38,050	5,930	4,921	5,930	5,144
38,050	38,100	5,943	4,929	5,943	5,151
38,100	38,150	5,955	4,936	5,955	5,159
38,150	38,200	5,968	4,944	5,968	5,166
38,200	38,250	5,980	4,951	5,980	5,174
38,250	38,300	5,993	4,959	5,993	5,181
38,300	38,350	6,005	4,966	6,005	5,189
38,350	38,400	6,018	4,974	6,018	5,196
38,400	38,450	6,030	4,981	6,030	5,204
38,450	38,500	6,043	4,989	6,043	5,211
38,500	38,550	6,055	4,996	6,055	5,219
38,550	38,600	6,068	5,004	6,068	5,226
38,600	38,650	6,080	5,011	6,080	5,234
38,650	38,700	6,093	5,019	6,093	5,241
38,700	38,750	6,105	5,026	6,105	5,249
38,750	38,800	6,118	5,034	6,118	5,256
38,800	38,850	6,130	5,041	6,130	5,264
38,850	38,900	6,143	5,049	6,143	5,271
38,900	38,950	6,155	5,056	6,155	5,279
38,950	39,000	6,168	5,064	6,168	5,286
39,000					
39,000	39,050	6,180	5,071	6,180	5,294
39,050	39,100	6,193	5,079	6,193	5,301
39,100	39,150	6,205	5,086	6,205	5,309
39,150	39,200	6,218	5,094	6,218	5,316
39,200	39,250	6,230	5,101	6,230	5,324
39,250	39,300	6,243	5,109	6,243	5,331
39,300	39,350	6,255	5,116	6,255	5,339
39,350	39,400	6,268	5,124	6,268	5,346
39,400	39,450	6,280	5,131	6,280	5,354
39,450	39,500	6,293	5,139	6,293	5,361
39,500	39,550	6,305	5,146	6,305	5,369
39,550	39,600	6,318	5,154	6,318	5,376
39,600	39,650	6,330	5,161	6,330	5,384
39,650	39,700	6,343	5,169	6,343	5,391
39,700	39,750	6,355			

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
41,000					
41,000	41,050	6,680	5,371	6,680	5,594
41,050	41,100	6,693	5,379	6,693	5,601
41,100	41,150	6,705	5,386	6,705	5,609
41,150	41,200	6,718	5,394	6,718	5,616
41,200	41,250	6,730	5,401	6,730	5,624
41,250	41,300	6,743	5,409	6,743	5,631
41,300	41,350	6,755	5,416	6,755	5,639
41,350	41,400	6,768	5,424	6,768	5,646
41,400	41,450	6,780	5,431	6,780	5,654
41,450	41,500	6,793	5,439	6,793	5,661
41,500	41,550	6,805	5,446	6,805	5,669
41,550	41,600	6,818	5,454	6,818	5,676
41,600	41,650	6,830	5,461	6,830	5,684
41,650	41,700	6,843	5,469	6,843	5,691
41,700	41,750	6,855	5,476	6,855	5,699
41,750	41,800	6,868	5,484	6,868	5,706
41,800	41,850	6,880	5,491	6,880	5,714
41,850	41,900	6,893	5,499	6,893	5,721
41,900	41,950	6,905	5,506	6,905	5,729
41,950	42,000	6,918	5,514	6,918	5,736
42,000					
42,000	42,050	6,930	5,521	6,930	5,744
42,050	42,100	6,943	5,529	6,943	5,751
42,100	42,150	6,955	5,536	6,955	5,759
42,150	42,200	6,968	5,544	6,968	5,766
42,200	42,250	6,980	5,551	6,980	5,774
42,250	42,300	6,993	5,559	6,993	5,781
42,300	42,350	7,005	5,566	7,005	5,789
42,350	42,400	7,018	5,574	7,018	5,796
42,400	42,450	7,030	5,581	7,030	5,804
42,450	42,500	7,043	5,589	7,043	5,811
42,500	42,550	7,055	5,596	7,055	5,819
42,550	42,600	7,068	5,604	7,068	5,826
42,600	42,650	7,080	5,611	7,080	5,834
42,650	42,700	7,093	5,619	7,093	5,844
42,700	42,750	7,105	5,626	7,105	5,856
42,750	42,800	7,118	5,634	7,118	5,869
42,800	42,850	7,130	5,641	7,130	5,881
42,850	42,900	7,143	5,649	7,143	5,894
42,900	42,950	7,155	5,656	7,155	5,906
42,950	43,000	7,168	5,664	7,168	5,919
43,000					
43,000	43,050	7,180	5,671	7,180	5,931
43,050	43,100	7,193	5,679	7,193	5,944
43,100	43,150	7,205	5,686	7,205	5,956
43,150	43,200	7,218	5,694	7,218	5,969
43,200	43,250	7,230	5,701	7,230	5,981
43,250	43,300	7,243	5,709	7,243	5,994
43,300	43,350	7,255	5,716	7,255	6,006
43,350	43,400	7,268	5,724	7,268	6,019
43,400	43,450	7,280	5,731	7,280	6,031
43,450	43,500	7,293	5,739	7,293	6,044
43,500	43,550	7,305	5,746	7,305	6,056
43,550	43,600	7,318	5,754	7,318	6,069
43,600	43,650	7,330	5,761	7,330	6,081
43,650	43,700	7,343	5,769	7,343	6,094
43,700	43,750	7,355	5,776	7,355	6,106
43,750	43,800	7,368	5,784	7,368	6,119
43,800	43,850	7,380	5,791	7,380	6,131
43,850	43,900	7,393	5,799	7,393	6,144
43,900	43,950	7,405	5,806	7,405	6,156
43,950	44,000	7,418	5,814	7,418	6,169

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
44,000					
44,000	44,050	7,430	5,821	7,430	6,181
44,050	44,100	7,443	5,829	7,443	6,194
44,100	44,150	7,455	5,836	7,455	6,206
44,150	44,200	7,468	5,844	7,468	6,219
44,200	44,250	7,480	5,851	7,480	6,231
44,250	44,300	7,493	5,859	7,493	6,244
44,300	44,350	7,505	5,866	7,505	6,256
44,350	44,400	7,518	5,874	7,518	6,269
44,400	44,450	7,530	5,881	7,530	6,281
44,450	44,500	7,543	5,889	7,543	6,294
44,500	44,550	7,555	5,896	7,555	6,306
44,550	44,600	7,568	5,904	7,568	6,319
44,600	44,650	7,580	5,911	7,580	6,331
44,650	44,700	7,593	5,919	7,593	6,344
44,700	44,750	7,605	5,926	7,605	6,356
44,750	44,800	7,618	5,934	7,618	6,369
44,800	44,850	7,630	5,941	7,630	6,381
44,850	44,900	7,643	5,949	7,643	6,394
44,900	44,950	7,655	5,956	7,655	6,406
44,950	45,000	7,668	5,964	7,668	6,419
45,000					
45,000	45,050	7,680	5,971	7,680	6,431
45,050	45,100	7,693	5,979	7,693	6,444
45,100	45,150	7,705	5,986	7,705	6,456
45,150	45,200	7,718	5,994	7,718	6,469
45,200	45,250	7,730	6,001	7,730	6,481
45,250	45,300	7,743	6,009	7,743	6,494
45,300	45,350	7,755	6,016	7,755	6,506
45,350	45,400	7,768	6,024	7,768	6,519
45,400	45,450	7,780	6,031	7,780	6,531
45,450	45,500	7,793	6,039	7,793	6,544
45,500	45,550	7,805	6,046	7,805	6,556
45,550	45,600	7,818	6,054	7,818	6,569
45,600	45,650	7,830	6,061	7,830	6,581
45,650	45,700	7,843	6,069	7,843	6,594
45,700	45,750	7,855	6,076	7,855	6,606
45,750	45,800	7,868	6,084	7,868	6,619
45,800	45,850	7,880	6,091	7,880	6,631
45,850	45,900	7,893	6,099	7,893	6,644
45,900	45,950	7,905	6,106	7,905	6,656
45,950	46,000	7,918	6,114	7,918	6,669
46,000					
46,000	46,050	7,930	6,121	7,930	6,681
46,050	46,100	7,943	6,129	7,943	6,694
46,100	46,150	7,955	6,136	7,955	6,706
46,150	46,200	7,968	6,144	7,968	6,719
46,200	46,250	7,980	6,151	7,980	6,731
46,250	46,300	7,993	6,159	7,993	6,744
46,300	46,350	8,005	6,166	8,005	6,756
46,350	46,400	8,018	6,174	8,018	6,769
46,400	46,450	8,030	6,181	8,030	6,781
46,450	46,500	8,043	6,189	8,043	6,794
46,500	46,550	8,055	6,196	8,055	6,806
46,550	46,600	8,068	6,204	8,068	6,819
46,600	46,650	8,080	6,211	8,080	6,831
46,650	46,700	8,093	6,219	8,093	6,844
46,700	46,750	8,105	6,226	8,105	6,856
46,750	46,800	8,118	6,234	8,118	6,869
46,800	46,850	8,130	6,241	8,130	6,881
46,850	46,900	8,143	6,249	8,143	6,894
46,900	46,950	8,155	6,256	8,155	6,906
46,950	47,000	8,168	6,264	8,168	6,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
47,000					
47,000	47,050	8,180	6,271	8,180	6,931
47,050	47,100	8,193	6,279	8,193	6,944
47,100	47,150	8,205	6,286	8,205	6,956
47,150	47,200	8,218	6,294	8,218	6,969
47,200	47,250	8,230	6,301	8,230	6,981
47,250	47,300	8,243	6,309	8,243	6,994
47,300	47,350	8,255	6,316	8,255	7,006
47,350	47,400	8,268	6,324	8,268	7,019
47,400	47,450	8,280	6,331	8,280	7,031
47,450	47,500	8,293	6,339	8,293	7,044
47,500	47,550	8,305	6,346	8,305	7,056
47,550	47,600	8,318	6,354	8,318	7,069
47,600	47,650	8,330	6,361	8,330	7,081
47,650	47,700	8,343	6,369	8,343	7,094
47,700	47,750	8,355	6,376	8,355	7,106
47,750	47,800	8,368	6,384	8,368	7,119
47,800	47,850	8,380	6,391	8,380	7,131
47,850	47,900	8,393	6,399	8,393	7,144
47,900	47,950	8,405	6,406	8,405	7,156
47,950	48,000	8,418	6,414	8,418	7,169
48,000					
48,000	48,050	8,430	6,421	8,430	7,181
48,050	48,100	8,443	6,429	8,443	7,194
48,100	48,150	8,455	6,436	8,455	7,206
48,150	48,200	8,468	6,444	8,468	7,219
48,200	48,250	8,480	6,451	8,480	7,231
48,250	48,300	8,493	6,459	8,493	7,244
48,300	48,350	8,505	6,466	8,505	7,256
48,350	48,400	8,518	6,474	8,518	7,269
48,400	48,450	8,530	6,481	8,530	7,281
48,450	48,500	8,543	6,489	8,543	7,294
48,500	48,550	8,555	6,496	8,555	7,306
48,550	48,600	8,568	6,504	8,568	7,319
48,600	48,650	8,580	6,511	8,580	7,331
48,650	48,700	8,593	6,519	8,593	7,344
48,700	48,750	8,605	6,526	8,605	7,356

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
50,000					
50,000	50,050	8,930	6,721	8,930	7,681
50,050	50,100	8,943	6,729	8,943	7,694
50,100	50,150	8,955	6,736	8,955	7,706
50,150	50,200	8,968	6,744	8,968	7,719
50,200	50,250	8,980	6,751	8,980	7,731
50,250	50,300	8,993	6,759	8,993	7,744
50,300	50,350	9,005	6,766	9,005	7,756
50,350	50,400	9,018	6,774	9,018	7,769
50,400	50,450	9,030	6,781	9,030	7,781
50,450	50,500	9,043	6,789	9,043	7,794
50,500	50,550	9,055	6,796	9,055	7,806
50,550	50,600	9,068	6,804	9,068	7,819
50,600	50,650	9,080	6,811	9,080	7,831
50,650	50,700	9,093	6,819	9,093	7,844
50,700	50,750	9,105	6,826	9,105	7,856
50,750	50,800	9,118	6,834	9,118	7,869
50,800	50,850	9,130	6,841	9,130	7,881
50,850	50,900	9,143	6,849	9,143	7,894
50,900	50,950	9,155	6,856	9,155	7,906
50,950	51,000	9,168	6,864	9,168	7,919
51,000					
51,000	51,050	9,180	6,871	9,180	7,931
51,050	51,100	9,193	6,879	9,193	7,944
51,100	51,150	9,205	6,886	9,205	7,956
51,150	51,200	9,218	6,894	9,218	7,969
51,200	51,250	9,230	6,901	9,230	7,981
51,250	51,300	9,243	6,909	9,243	7,994
51,300	51,350	9,255	6,916	9,255	8,006
51,350	51,400	9,268	6,924	9,268	8,019
51,400	51,450	9,280	6,931	9,280	8,031
51,450	51,500	9,293	6,939	9,293	8,044
51,500	51,550	9,305	6,946	9,305	8,056
51,550	51,600	9,318	6,954	9,318	8,069
51,600	51,650	9,330	6,961	9,330	8,081
51,650	51,700	9,343	6,969	9,343	8,094
51,700	51,750	9,355	6,976	9,355	8,106
51,750	51,800	9,368	6,984	9,368	8,119
51,800	51,850	9,380	6,991	9,380	8,131
51,850	51,900	9,393	6,999	9,393	8,144
51,900	51,950	9,405	7,006	9,405	8,156
51,950	52,000	9,418	7,014	9,418	8,169
52,000					
52,000	52,050	9,430	7,021	9,430	8,181
52,050	52,100	9,443	7,029	9,443	8,194
52,100	52,150	9,455	7,036	9,455	8,206
52,150	52,200	9,468	7,044	9,468	8,219
52,200	52,250	9,480	7,051	9,480	8,231
52,250	52,300	9,493	7,059	9,493	8,244
52,300	52,350	9,505	7,066	9,505	8,256
52,350	52,400	9,518	7,074	9,518	8,269
52,400	52,450	9,530	7,081	9,530	8,281
52,450	52,500	9,543	7,089	9,543	8,294
52,500	52,550	9,555	7,096	9,555	8,306
52,550	52,600	9,568	7,104	9,568	8,319
52,600	52,650	9,580	7,111	9,580	8,331
52,650	52,700	9,593	7,119	9,593	8,344
52,700	52,750	9,605	7,126	9,605	8,356
52,750	52,800	9,618	7,134	9,618	8,369
52,800	52,850	9,630	7,141	9,630	8,381
52,850	52,900	9,643	7,149	9,643	8,394
52,900	52,950	9,655	7,156	9,655	8,406
52,950	53,000	9,668	7,164	9,668	8,419

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
53,000					
53,000	53,050	9,680	7,171	9,680	8,431
53,050	53,100	9,693	7,179	9,693	8,444
53,100	53,150	9,705	7,186	9,705	8,456
53,150	53,200	9,718	7,194	9,718	8,469
53,200	53,250	9,730	7,201	9,730	8,481
53,250	53,300	9,743	7,209	9,743	8,494
53,300	53,350	9,755	7,216	9,755	8,506
53,350	53,400	9,768	7,224	9,768	8,519
53,400	53,450	9,780	7,231	9,780	8,531
53,450	53,500	9,793	7,239	9,793	8,544
53,500	53,550	9,805	7,246	9,805	8,556
53,550	53,600	9,818	7,254	9,818	8,569
53,600	53,650	9,830	7,261	9,830	8,581
53,650	53,700	9,843	7,269	9,843	8,594
53,700	53,750	9,855	7,276	9,855	8,606
53,750	53,800	9,868	7,284	9,868	8,619
53,800	53,850	9,880	7,291	9,880	8,631
53,850	53,900	9,893	7,299	9,893	8,644
53,900	53,950	9,905	7,306	9,905	8,656
53,950	54,000	9,918	7,314	9,918	8,669
54,000					
54,000	54,050	9,930	7,321	9,930	8,681
54,050	54,100	9,943	7,329	9,943	8,694
54,100	54,150	9,955	7,336	9,955	8,706
54,150	54,200	9,968	7,344	9,968	8,719
54,200	54,250	9,980	7,351	9,980	8,731
54,250	54,300	9,993	7,359	9,993	8,744
54,300	54,350	10,005	7,366	10,005	8,756
54,350	54,400	10,018	7,374	10,018	8,769
54,400	54,450	10,030	7,381	10,030	8,781
54,450	54,500	10,043	7,389	10,043	8,794
54,500	54,550	10,055	7,396	10,055	8,806
54,550	54,600	10,068	7,404	10,068	8,819
54,600	54,650	10,080	7,411	10,080	8,831
54,650	54,700	10,093	7,419	10,093	8,844
54,700	54,750	10,105	7,426	10,105	8,856
54,750	54,800	10,118	7,434	10,118	8,869
54,800	54,850	10,130	7,441	10,130	8,881
54,850	54,900	10,143	7,449	10,143	8,894
54,900	54,950	10,155	7,456	10,155	8,906
54,950	55,000	10,168	7,464	10,168	8,919
55,000					
55,000	55,050	10,180	7,471	10,180	8,931
55,050	55,100	10,193	7,479	10,193	8,944
55,100	55,150	10,205	7,486	10,205	8,956
55,150	55,200	10,218	7,494	10,218	8,969
55,200	55,250	10,230	7,501	10,230	8,981
55,250	55,300	10,243	7,509	10,243	8,994
55,300	55,350	10,255	7,516	10,255	9,006
55,350	55,400	10,268	7,524	10,268	9,019
55,400	55,450	10,280	7,531	10,280	9,031
55,450	55,500	10,293	7,539	10,293	9,044
55,500	55,550	10,305	7,546	10,305	9,056
55,550	55,600	10,318	7,554	10,318	9,069
55,600	55,650	10,330	7,561	10,330	9,081
55,650	55,700	10,343	7,569	10,343	9,094
55,700	55,750	10,355	7,576	10,355	9,106
55,750	55,800	10,368	7,584	10,368	9,119
55,800	55,850	10,380	7,591	10,380	9,131
55,850	55,900	10,393	7,599	10,393	9,144
55,900	55,950	10,405	7,606	10,405	9,156
55,950	56,000	10,418	7,614	10,418	9,169

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
56,000					
56,000	56,050	10,430	7,621	10,430	9,181
56,050	56,100	10,443	7,629	10,443	9,194
56,100	56,150	10,455	7,636	10,455	9,206
56,150	56,200	10,468	7,644	10,468	9,219
56,200	56,250	10,480	7,651	10,480	9,231
56,250	56,300	10,493	7,659	10,493	9,244
56,300	56,350	10,505	7,666	10,505	9,256
56,350	56,400	10,518	7,674	10,518	9,269
56,400	56,450	10,530	7,681	10,530	9,281
56,450	56,500	10,543	7,689	10,543	9,294
56,500	56,550	10,555	7,696	10,555	9,306
56,550	56,600	10,568	7,704	10,568	9,319
56,600	56,650	10,580	7,711	10,580	9,331
56,650	56,700	10,593	7,719	10,593	9,344
56,700	56,750	10,605	7,726	10,605	9,356
56,750	56,800	10,618	7,734	10,618	9,369
56,800	56,850	10,630	7,741	10,630	9,381
56,850	56,900	10,643	7,749	10,643	9,394
56,900	56,950	10,655	7,756	10,655	9,406
56,950	57,000	10,668	7,764	10,668	9,419
57,000					
57,000	57,050	10,680	7,771	10,680	9,431
57,050	57,100	10,693	7,779	10,693	9,444
57,100	57,150	10,705	7,786	10,705	9,456
57,150	57,200	10,718	7,794	10,718	9,469
57,200	57,250	10,730	7,801	10,730	9,481
57,250	57,300	10,743	7,809	10,743	9,494
57,300	57,350	10,755	7,816	10,755	9,506
57,350	57,400	10,768	7,824	10,768	9,519
57,400	57,450	10,780	7,831	10,780	9,531
57,450	57,500	10,793	7,839	10,793	9,544
57,500	57,550	10,805	7,846	10,805	9,556
57,550	57,600	10,818	7,854	10,818	9,569
57,600	57,650	10,830	7,861	10,830	9,581
57,650	57,700	10,843	7,869	10,843	9,594
57,700	57,750	10,855	7,876	10,855	9,606
57,750	57,800	10,868	7,884	10,868	9,619
57,800	57,850	10,880	7,891	10,880	9,631
57,850	57,900	10,893	7,899	10,893	9,644
57,900	57,950	10,905	7,906	10,905	9,656
57,950	58,000	10,918	7,914	10,918	9,669
58,000					
58,000	58,050	10,930	7,921	10,930	9,681
58,050	58,100	10,943	7,929	10,943	9,694
58,100	58,150	10,955	7,936	10,955	9,706
58,150	58,200	10,968	7,944	10,968	9,719
58,200	58,250	10,980	7,951	10,980	9,731
58,250	58,300	10,993	7,959	10,993	9,744
58,300	58,350	11,005	7,966	11,005	9,756
58,350	58,400	11,018	7,974	11,018	9,769
58,400	58,450	11,030	7,981	11,030	9,781
58,450	58,500	11,043	7,989	11,043	9,794

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
59,000					
59,000	59,050	11,180	8,071	11,180	9,931
59,050	59,100	11,193	8,079	11,193	9,944
59,100	59,150	11,205	8,086	11,205	9,956
59,150	59,200	11,218	8,094	11,218	9,969
59,200	59,250	11,230	8,101	11,230	9,981
59,250	59,300	11,243	8,109	11,243	9,994
59,300	59,350	11,255	8,116	11,255	10,006
59,350	59,400	11,268	8,124	11,268	10,019
59,400	59,450	11,280	8,131	11,280	10,031
59,450	59,500	11,293	8,139	11,293	10,044
59,500	59,550	11,305	8,146	11,305	10,056
59,550	59,600	11,318	8,154	11,318	10,069
59,600	59,650	11,330	8,161	11,330	10,081
59,650	59,700	11,343	8,169	11,343	10,094
59,700	59,750	11,355	8,176	11,355	10,106
59,750	59,800	11,368	8,184	11,368	10,119
59,800	59,850	11,380	8,191	11,380	10,131
59,850	59,900	11,393	8,199	11,393	10,144
59,900	59,950	11,405	8,206	11,405	10,156
59,950	60,000	11,418	8,214	11,418	10,169
60,000					
60,000	60,050	11,430	8,221	11,430	10,181
60,050	60,100	11,443	8,229	11,443	10,194
60,100	60,150	11,455	8,236	11,455	10,206
60,150	60,200	11,468	8,244	11,468	10,219
60,200	60,250	11,480	8,251	11,480	10,231
60,250	60,300	11,493	8,259	11,493	10,244
60,300	60,350	11,505	8,266	11,505	10,256
60,350	60,400	11,518	8,274	11,518	10,269
60,400	60,450	11,530	8,281	11,530	10,281
60,450	60,500	11,543	8,289	11,543	10,294
60,500	60,550	11,555	8,296	11,555	10,306
60,550	60,600	11,568	8,304	11,568	10,319
60,600	60,650	11,580	8,311	11,580	10,331
60,650	60,700	11,593	8,319	11,593	10,344
60,700	60,750	11,605	8,326	11,605	10,356
60,750	60,800	11,618	8,334	11,618	10,369
60,800	60,850	11,630	8,341	11,630	10,381
60,850	60,900	11,643	8,349	11,643	10,394
60,900	60,950	11,655	8,356	11,655	10,406
60,950	61,000	11,668	8,364	11,668	10,419
61,000					
61,000	61,050	11,680	8,371	11,680	10,431
61,050	61,100	11,693	8,379	11,693	10,444
61,100	61,150	11,705	8,386	11,705	10,456
61,150	61,200	11,718	8,394	11,718	10,469
61,200	61,250	11,730	8,401	11,730	10,481
61,250	61,300	11,743	8,409	11,743	10,494
61,300	61,350	11,755	8,416	11,755	10,506
61,350	61,400	11,768	8,424	11,768	10,519
61,400	61,450	11,780	8,431	11,780	10,531
61,450	61,500	11,793	8,439	11,793	10,544
61,500	61,550	11,805	8,446	11,805	10,556
61,550	61,600	11,818	8,454	11,818	10,569
61,600	61,650	11,830	8,461	11,830	10,581
61,650	61,700	11,843	8,469	11,843	10,594
61,700	61,750	11,855	8,476	11,855	10,606
61,750	61,800	11,868	8,484	11,868	10,619
61,800	61,850	11,880	8,491	11,880	10,631
61,850	61,900	11,893	8,499	11,893	10,644
61,900	61,950	11,905	8,506	11,905	10,656
61,950	62,000	11,918	8,514	11,918	10,669

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
62,000					
62,000	62,050	11,930	8,521	11,930	10,681
62,050	62,100	11,943	8,529	11,943	10,694
62,100	62,150	11,955	8,536	11,955	10,706
62,150	62,200	11,968	8,544	11,968	10,719
62,200	62,250	11,980	8,551	11,980	10,731
62,250	62,300	11,993	8,559	11,993	10,744
62,300	62,350	12,005	8,566	12,005	10,756
62,350	62,400	12,018	8,574	12,018	10,769
62,400	62,450	12,030	8,581	12,030	10,781
62,450	62,500	12,043	8,589	12,043	10,794
62,500	62,550	12,055	8,596	12,055	10,806
62,550	62,600	12,068	8,604	12,068	10,819
62,600	62,650	12,080	8,611	12,080	10,831
62,650	62,700	12,093	8,619	12,093	10,844
62,700	62,750	12,105	8,626	12,105	10,856
62,750	62,800	12,118	8,634	12,118	10,869
62,800	62,850	12,130	8,641	12,130	10,881
62,850	62,900	12,143	8,649	12,143	10,894
62,900	62,950	12,155	8,656	12,155	10,906
62,950	63,000	12,168	8,664	12,168	10,919
63,000					
63,000	63,050	12,180	8,671	12,180	10,931
63,050	63,100	12,193	8,679	12,193	10,944
63,100	63,150	12,205	8,686	12,205	10,956
63,150	63,200	12,218	8,694	12,218	10,969
63,200	63,250	12,230	8,701	12,230	10,981
63,250	63,300	12,243	8,709	12,243	10,994
63,300	63,350	12,255	8,716	12,255	11,006
63,350	63,400	12,268	8,724	12,268	11,019
63,400	63,450	12,280	8,731	12,280	11,031
63,450	63,500	12,293	8,739	12,293	11,044
63,500	63,550	12,305	8,746	12,305	11,056
63,550	63,600	12,318	8,754	12,318	11,069
63,600	63,650	12,330	8,761	12,330	11,081
63,650	63,700	12,343	8,769	12,343	11,094
63,700	63,750	12,355	8,779	12,355	11,106
63,750	63,800	12,368	8,791	12,368	11,119
63,800	63,850	12,380	8,804	12,380	11,131
63,850	63,900	12,393	8,816	12,393	11,144
63,900	63,950	12,405	8,829	12,405	11,156
63,950	64,000	12,418	8,841	12,418	11,169
64,000					
64,000	64,050	12,430	8,854	12,430	11,181
64,050	64,100	12,443	8,866	12,443	11,194
64,100	64,150	12,455	8,879	12,455	11,206
64,150	64,200	12,468	8,891	12,468	11,219
64,200	64,250	12,480	8,904	12,480	11,231
64,250	64,300	12,493	8,916	12,493	11,244
64,300	64,350	12,505	8,929	12,507	11,256
64,350	64,400	12,518	8,941	12,521	11,269
64,400	64,450	12,530	8,954	12,535	11,281
64,450	64,500	12,543	8,966	12,549	11,294
64,500	64,550	12,555	8,979	12,563	11,306
64,550	64,600	12,568	8,991	12,577	11,319
64,600	64,650	12,580	9,004	12,591	11,331
64,650	64,700	12,593	9,016	12,605	11,344
64,700	64,750	12,605	9,029	12,619	11,356
64,750	64,800	12,618	9,041	12,633	11,369
64,800	64,850	12,630	9,054	12,647	11,381
64,850	64,900	12,643	9,066	12,661	11,394
64,900	64,950	12,655	9,079	12,675	11,406
64,950	65,000	12,668	9,091	12,689	11,419

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
65,000					
65,000	65,050	12,680	9,104	12,703	11,431
65,050	65,100	12,693	9,116	12,717	11,444
65,100	65,150	12,705	9,129	12,731	11,456
65,150	65,200	12,718	9,141	12,745	11,469
65,200	65,250	12,730	9,154	12,759	11,481
65,250	65,300	12,743	9,166	12,773	11,494
65,300	65,350	12,755	9,179	12,787	11,506
65,350	65,400	12,768	9,191	12,801	11,519
65,400	65,450	12,780	9,204	12,815	11,531
65,450	65,500	12,793	9,216	12,829	11,544
65,500	65,550	12,805	9,229	12,843	11,556
65,550	65,600	12,818	9,241	12,857	11,569
65,600	65,650	12,830	9,254	12,871	11,581
65,650	65,700	12,843	9,266	12,885	11,594
65,700	65,750	12,855	9,279	12,899	11,606
65,750	65,800	12,868	9,291	12,913	11,619
65,800	65,850	12,880	9,304	12,927	11,631
65,850	65,900	12,893	9,316	12,941	11,644
65,900	65,950	12,905	9,329	12,955	11,656
65,950	66,000	12,918	9,341	12,969	11,669
66,000					
66,000	66,050	12,930	9,354	12,983	11,681
66,050	66,100	12,943	9,366	12,997	11,694
66,100	66,150	12,955	9,379	13,011	11,706
66,150	66,200	12,968	9,391	13,025	11,719
66,200	66,250	12,980	9,404	13,039	11,731
66,250	66,300	12,993	9,416	13,053	11,744
66,300	66,350	13,005	9,429	13,067	11,756
66,350	66,400	13,018	9,441	13,081	11,769
66,400	66,450	13,030	9,454	13,095	11,781
66,450					

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
68,000					
68,000	68,050	13,430	9,854	13,543	12,181
68,050	68,100	13,443	9,866	13,557	12,194
68,100	68,150	13,455	9,879	13,571	12,206
68,150	68,200	13,468	9,891	13,585	12,219
68,200	68,250	13,480	9,904	13,599	12,231
68,250	68,300	13,493	9,916	13,613	12,244
68,300	68,350	13,505	9,929	13,627	12,256
68,350	68,400	13,518	9,941	13,641	12,269
68,400	68,450	13,530	9,954	13,655	12,281
68,450	68,500	13,543	9,966	13,669	12,294
68,500	68,550	13,555	9,979	13,683	12,306
68,550	68,600	13,568	9,991	13,697	12,319
68,600	68,650	13,580	10,004	13,711	12,331
68,650	68,700	13,593	10,016	13,725	12,344
68,700	68,750	13,605	10,029	13,739	12,356
68,750	68,800	13,618	10,041	13,753	12,369
68,800	68,850	13,630	10,054	13,767	12,381
68,850	68,900	13,643	10,066	13,781	12,394
68,900	68,950	13,655	10,079	13,795	12,406
68,950	69,000	13,668	10,091	13,809	12,419
69,000					
69,000	69,050	13,680	10,104	13,823	12,431
69,050	69,100	13,693	10,116	13,837	12,444
69,100	69,150	13,705	10,129	13,851	12,456
69,150	69,200	13,718	10,141	13,865	12,469
69,200	69,250	13,730	10,154	13,879	12,481
69,250	69,300	13,743	10,166	13,893	12,494
69,300	69,350	13,755	10,179	13,907	12,506
69,350	69,400	13,768	10,191	13,921	12,519
69,400	69,450	13,780	10,204	13,935	12,531
69,450	69,500	13,793	10,216	13,949	12,544
69,500	69,550	13,805	10,229	13,963	12,556
69,550	69,600	13,818	10,241	13,977	12,569
69,600	69,650	13,830	10,254	13,991	12,581
69,650	69,700	13,843	10,266	14,005	12,594
69,700	69,750	13,855	10,279	14,019	12,606
69,750	69,800	13,868	10,291	14,033	12,619
69,800	69,850	13,880	10,304	14,047	12,631
69,850	69,900	13,893	10,316	14,061	12,644
69,900	69,950	13,905	10,329	14,075	12,656
69,950	70,000	13,918	10,341	14,089	12,669
70,000					
70,000	70,050	13,930	10,354	14,103	12,681
70,050	70,100	13,943	10,366	14,117	12,694
70,100	70,150	13,955	10,379	14,131	12,706
70,150	70,200	13,968	10,391	14,145	12,719
70,200	70,250	13,980	10,404	14,159	12,731
70,250	70,300	13,993	10,416	14,173	12,744
70,300	70,350	14,005	10,429	14,187	12,756
70,350	70,400	14,018	10,441	14,201	12,769
70,400	70,450	14,030	10,454	14,215	12,781
70,450	70,500	14,043	10,466	14,229	12,794
70,500	70,550	14,055	10,479	14,243	12,806
70,550	70,600	14,068	10,491	14,257	12,819
70,600	70,650	14,080	10,504	14,271	12,831
70,650	70,700	14,093	10,516	14,285	12,844
70,700	70,750	14,105	10,529	14,299	12,856
70,750	70,800	14,118	10,541	14,313	12,869
70,800	70,850	14,130	10,554	14,327	12,881
70,850	70,900	14,143	10,566	14,341	12,894
70,900	70,950	14,155	10,579	14,355	12,906
70,950	71,000	14,168	10,591	14,369	12,919

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
71,000					
71,000	71,050	14,180	10,604	14,383	12,931
71,050	71,100	14,193	10,616	14,397	12,944
71,100	71,150	14,205	10,629	14,411	12,956
71,150	71,200	14,218	10,641	14,425	12,969
71,200	71,250	14,230	10,654	14,439	12,981
71,250	71,300	14,243	10,666	14,453	12,994
71,300	71,350	14,255	10,679	14,467	13,006
71,350	71,400	14,268	10,691	14,481	13,019
71,400	71,450	14,280	10,704	14,495	13,031
71,450	71,500	14,293	10,716	14,509	13,044
71,500	71,550	14,305	10,729	14,523	13,056
71,550	71,600	14,318	10,741	14,537	13,069
71,600	71,650	14,330	10,754	14,551	13,081
71,650	71,700	14,343	10,766	14,565	13,094
71,700	71,750	14,355	10,779	14,579	13,106
71,750	71,800	14,368	10,791	14,593	13,119
71,800	71,850	14,380	10,804	14,607	13,131
71,850	71,900	14,393	10,816	14,621	13,144
71,900	71,950	14,405	10,829	14,635	13,156
71,950	72,000	14,418	10,841	14,649	13,169
72,000					
72,000	72,050	14,430	10,854	14,663	13,181
72,050	72,100	14,443	10,866	14,677	13,194
72,100	72,150	14,455	10,879	14,691	13,206
72,150	72,200	14,468	10,891	14,705	13,219
72,200	72,250	14,480	10,904	14,719	13,231
72,250	72,300	14,493	10,916	14,733	13,244
72,300	72,350	14,505	10,929	14,747	13,256
72,350	72,400	14,518	10,941	14,761	13,269
72,400	72,450	14,530	10,954	14,775	13,281
72,450	72,500	14,543	10,966	14,789	13,294
72,500	72,550	14,555	10,979	14,803	13,306
72,550	72,600	14,568	10,991	14,817	13,319
72,600	72,650	14,580	11,004	14,831	13,331
72,650	72,700	14,593	11,016	14,845	13,344
72,700	72,750	14,605	11,029	14,859	13,356
72,750	72,800	14,618	11,041	14,873	13,369
72,800	72,850	14,630	11,054	14,887	13,381
72,850	72,900	14,643	11,066	14,901	13,394
72,900	72,950	14,655	11,079	14,915	13,406
72,950	73,000	14,668	11,091	14,929	13,419
73,000					
73,000	73,050	14,680	11,104	14,943	13,431
73,050	73,100	14,693	11,116	14,957	13,444
73,100	73,150	14,705	11,129	14,971	13,456
73,150	73,200	14,718	11,141	14,985	13,469
73,200	73,250	14,730	11,154	14,999	13,481
73,250	73,300	14,743	11,166	15,013	13,494
73,300	73,350	14,755	11,179	15,027	13,506
73,350	73,400	14,768	11,191	15,041	13,519
73,400	73,450	14,780	11,204	15,055	13,531
73,450	73,500	14,793	11,216	15,069	13,544
73,500	73,550	14,805	11,229	15,083	13,556
73,550	73,600	14,818	11,241	15,097	13,569
73,600	73,650	14,830	11,254	15,111	13,581
73,650	73,700	14,843	11,266	15,125	13,594
73,700	73,750	14,855	11,279	15,139	13,606
73,750	73,800	14,868	11,291	15,153	13,619
73,800	73,850	14,880	11,304	15,167	13,631
73,850	73,900	14,893	11,316	15,181	13,644
73,900	73,950	14,905	11,329	15,195	13,656
73,950	74,000	14,918	11,341	15,209	13,669

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
74,000					
74,000	74,050	14,930	11,354	15,223	13,681
74,050	74,100	14,943	11,366	15,237	13,694
74,100	74,150	14,955	11,379	15,251	13,706
74,150	74,200	14,968	11,391	15,265	13,719
74,200	74,250	14,980	11,404	15,279	13,731
74,250	74,300	14,993	11,416	15,293	13,744
74,300	74,350	15,005	11,429	15,307	13,756
74,350	74,400	15,018	11,441	15,321	13,769
74,400	74,450	15,030	11,454	15,335	13,781
74,450	74,500	15,043	11,466	15,349	13,794
74,500	74,550	15,055	11,479	15,363	13,806
74,550	74,600	15,068	11,491	15,377	13,819
74,600	74,650	15,080	11,504	15,391	13,831
74,650	74,700	15,093	11,516	15,405	13,844
74,700	74,750	15,105	11,529	15,419	13,856
74,750	74,800	15,118	11,541	15,433	13,869
74,800	74,850	15,130	11,554	15,447	13,881
74,850	74,900	15,143	11,566	15,461	13,894
74,900	74,950	15,155	11,579	15,475	13,906
74,950	75,000	15,168	11,591	15,489	13,919
75,000					
75,000	75,050	15,180	11,604	15,503	13,931
75,050	75,100	15,193	11,616	15,517	13,944
75,100	75,150	15,205	11,629	15,531	13,956
75,150	75,200	15,218	11,641	15,545	13,969
75,200	75,250	15,230	11,654	15,559	13,981
75,250	75,300	15,243	11,666	15,573	13,994
75,300	75,350	15,255	11,679	15,587	

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
77,000					
77,000	77,050	15,680	12,104	16,063	14,431
77,050	77,100	15,693	12,116	16,077	14,444
77,100	77,150	15,706	12,129	16,091	14,456
77,150	77,200	15,720	12,141	16,105	14,469
77,200	77,250	15,734	12,154	16,119	14,481
77,250	77,300	15,748	12,166	16,133	14,494
77,300	77,350	15,762	12,179	16,147	14,506
77,350	77,400	15,776	12,191	16,161	14,519
77,400	77,450	15,790	12,204	16,175	14,531
77,450	77,500	15,804	12,216	16,189	14,544
77,500	77,550	15,818	12,229	16,203	14,556
77,550	77,600	15,832	12,241	16,217	14,569
77,600	77,650	15,846	12,254	16,231	14,581
77,650	77,700	15,860	12,266	16,245	14,594
77,700	77,750	15,874	12,279	16,259	14,606
77,750	77,800	15,888	12,291	16,273	14,619
77,800	77,850	15,902	12,304	16,287	14,631
77,850	77,900	15,916	12,316	16,301	14,644
77,900	77,950	15,930	12,329	16,315	14,656
77,950	78,000	15,944	12,341	16,329	14,669
78,000					
78,000	78,050	15,958	12,354	16,343	14,681
78,050	78,100	15,972	12,366	16,357	14,694
78,100	78,150	15,986	12,379	16,371	14,706
78,150	78,200	16,000	12,391	16,385	14,719
78,200	78,250	16,014	12,404	16,399	14,731
78,250	78,300	16,028	12,416	16,413	14,744
78,300	78,350	16,042	12,429	16,427	14,756
78,350	78,400	16,056	12,441	16,441	14,769
78,400	78,450	16,070	12,454	16,455	14,781
78,450	78,500	16,084	12,466	16,469	14,794
78,500	78,550	16,098	12,479	16,483	14,806
78,550	78,600	16,112	12,491	16,497	14,819
78,600	78,650	16,126	12,504	16,511	14,831
78,650	78,700	16,140	12,516	16,525	14,844
78,700	78,750	16,154	12,529	16,539	14,856
78,750	78,800	16,168	12,541	16,553	14,869
78,800	78,850	16,182	12,554	16,567	14,881
78,850	78,900	16,196	12,566	16,581	14,894
78,900	78,950	16,210	12,579	16,595	14,906
78,950	79,000	16,224	12,591	16,609	14,919
79,000					
79,000	79,050	16,238	12,604	16,623	14,931
79,050	79,100	16,252	12,616	16,637	14,944
79,100	79,150	16,266	12,629	16,651	14,956
79,150	79,200	16,280	12,641	16,665	14,969
79,200	79,250	16,294	12,654	16,679	14,981
79,250	79,300	16,308	12,666	16,693	14,994
79,300	79,350	16,322	12,679	16,707	15,006
79,350	79,400	16,336	12,691	16,721	15,019
79,400	79,450	16,350	12,704	16,735	15,031
79,450	79,500	16,364	12,716	16,749	15,044
79,500	79,550	16,378	12,729	16,763	15,056
79,550	79,600	16,392	12,741	16,777	15,069
79,600	79,650	16,406	12,754	16,791	15,081
79,650	79,700	16,420	12,766	16,805	15,094
79,700	79,750	16,434	12,779	16,819	15,106
79,750	79,800	16,448	12,791	16,833	15,119
79,800	79,850	16,462	12,804	16,847	15,131
79,850	79,900	16,476	12,816	16,861	15,144
79,900	79,950	16,490	12,829	16,875	15,156
79,950	80,000	16,504	12,841	16,889	15,169

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
80,000					
80,000	80,050	16,518	12,854	16,903	15,181
80,050	80,100	16,532	12,866	16,917	15,194
80,100	80,150	16,546	12,879	16,931	15,206
80,150	80,200	16,560	12,891	16,945	15,219
80,200	80,250	16,574	12,904	16,959	15,231
80,250	80,300	16,588	12,916	16,973	15,244
80,300	80,350	16,602	12,929	16,987	15,256
80,350	80,400	16,616	12,941	17,001	15,269
80,400	80,450	16,630	12,954	17,015	15,281
80,450	80,500	16,644	12,966	17,029	15,294
80,500	80,550	16,658	12,979	17,043	15,306
80,550	80,600	16,672	12,991	17,057	15,319
80,600	80,650	16,686	13,004	17,071	15,331
80,650	80,700	16,700	13,016	17,085	15,344
80,700	80,750	16,714	13,029	17,099	15,356
80,750	80,800	16,728	13,041	17,113	15,369
80,800	80,850	16,742	13,054	17,127	15,381
80,850	80,900	16,756	13,066	17,141	15,394
80,900	80,950	16,770	13,079	17,155	15,406
80,950	81,000	16,784	13,091	17,169	15,419
81,000					
81,000	81,050	16,798	13,104	17,183	15,431
81,050	81,100	16,812	13,116	17,197	15,444
81,100	81,150	16,826	13,129	17,211	15,456
81,150	81,200	16,840	13,141	17,225	15,469
81,200	81,250	16,854	13,154	17,239	15,481
81,250	81,300	16,868	13,166	17,253	15,494
81,300	81,350	16,882	13,179	17,267	15,506
81,350	81,400	16,896	13,191	17,281	15,519
81,400	81,450	16,910	13,204	17,295	15,531
81,450	81,500	16,924	13,216	17,309	15,544
81,500	81,550	16,938	13,229	17,323	15,556
81,550	81,600	16,952	13,241	17,337	15,569
81,600	81,650	16,966	13,254	17,351	15,581
81,650	81,700	16,980	13,266	17,365	15,594
81,700	81,750	16,994	13,279	17,379	15,606
81,750	81,800	17,008	13,291	17,393	15,619
81,800	81,850	17,022	13,304	17,407	15,631
81,850	81,900	17,036	13,316	17,421	15,644
81,900	81,950	17,050	13,329	17,435	15,656
81,950	82,000	17,064	13,341	17,449	15,669
82,000					
82,000	82,050	17,078	13,354	17,463	15,681
82,050	82,100	17,092	13,366	17,477	15,694
82,100	82,150	17,106	13,379	17,491	15,706
82,150	82,200	17,120	13,391	17,505	15,719
82,200	82,250	17,134	13,404	17,519	15,731
82,250	82,300	17,148	13,416	17,533	15,744
82,300	82,350	17,162	13,429	17,547	15,756
82,350	82,400	17,176	13,441	17,561	15,769
82,400	82,450	17,190	13,454	17,575	15,781
82,450	82,500	17,204	13,466	17,589	15,794
82,500	82,550	17,218	13,479	17,603	15,806
82,550	82,600	17,232	13,491	17,617	15,819
82,600	82,650	17,246	13,504	17,631	15,831
82,650	82,700	17,260	13,516	17,645	15,844
82,700	82,750	17,274	13,529	17,659	15,856
82,750	82,800	17,288	13,541	17,673	15,869
82,800	82,850	17,302	13,554	17,687	15,881
82,850	82,900	17,316	13,566	17,701	15,894
82,900	82,950	17,330	13,579	17,715	15,906
82,950	83,000	17,344	13,591	17,729	15,919

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
83,000					
83,000	83,050	17,358	13,604	17,743	15,931
83,050	83,100	17,372	13,616	17,757	15,944
83,100	83,150	17,386	13,629	17,771	15,956
83,150	83,200	17,400	13,641	17,785	15,969
83,200	83,250	17,414	13,654	17,799	15,981
83,250	83,300	17,428	13,666	17,813	15,994
83,300	83,350	17,442	13,679	17,827	16,006
83,350	83,400	17,456	13,691	17,841	16,019
83,400	83,450	17,470	13,704	17,855	16,031
83,450	83,500	17,484	13,716	17,869	16,044
83,500	83,550	17,498	13,729	17,883	16,056
83,550	83,600	17,512	13,741	17,897	16,069
83,600	83,650	17,526	13,754	17,911	16,081
83,650	83,700	17,540	13,766	17,925	16,094
83,700	83,750	17,554	13,779	17,939	16,106
83,750	83,800	17,568	13,791	17,953	16,119
83,800	83,850	17,582	13,804	17,967	16,131
83,850	83,900	17,596	13,816	17,981	16,144
83,900	83,950	17,610	13,829	17,995	16,156
83,950	84,000	17,624	13,841	18,009	16,169
84,000					
84,000	84,050	17,638	13,854	18,023	16,181
84,050	84,100	17,652	13,866	18,037	16,194
84,100	84,150	17,666	13,879	18,051	16,206
84,150	84,200	17,680	13,891	18,065	16,219
84,200	84,250	17,694	13,904	18,079	16,231
84,250	84,300	17,708	13,916	18,093	16,244
84,300	84,350	17,722	13,929	18,107	16,256

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
86,000					
86,000	86,050	18,198	14,354	18,583	16,681
86,050	86,100	18,212	14,366	18,597	16,694
86,100	86,150	18,226	14,379	18,611	16,706
86,150	86,200	18,240	14,391	18,625	16,719
86,200	86,250	18,254	14,404	18,639	16,731
86,250	86,300	18,268	14,416	18,653	16,744
86,300	86,350	18,282	14,429	18,667	16,756
86,350	86,400	18,296	14,441	18,681	16,769
86,400	86,450	18,310	14,454	18,695	16,781
86,450	86,500	18,324	14,466	18,709	16,794
86,500	86,550	18,338	14,479	18,723	16,806
86,550	86,600	18,352	14,491	18,737	16,819
86,600	86,650	18,366	14,504	18,751	16,831
86,650	86,700	18,380	14,516	18,765	16,844
86,700	86,750	18,394	14,529	18,779	16,856
86,750	86,800	18,408	14,541	18,793	16,869
86,800	86,850	18,422	14,554	18,807	16,881
86,850	86,900	18,436	14,566	18,821	16,894
86,900	86,950	18,450	14,579	18,835	16,906
86,950	87,000	18,464	14,591	18,849	16,919
87,000					
87,000	87,050	18,478	14,604	18,863	16,931
87,050	87,100	18,492	14,616	18,877	16,944
87,100	87,150	18,506	14,629	18,891	16,956
87,150	87,200	18,520	14,641	18,905	16,969
87,200	87,250	18,534	14,654	18,919	16,981
87,250	87,300	18,548	14,666	18,933	16,994
87,300	87,350	18,562	14,679	18,947	17,006
87,350	87,400	18,576	14,691	18,961	17,019
87,400	87,450	18,590	14,704	18,975	17,031
87,450	87,500	18,604	14,716	18,989	17,044
87,500	87,550	18,618	14,729	19,003	17,056
87,550	87,600	18,632	14,741	19,017	17,069
87,600	87,650	18,646	14,754	19,031	17,081
87,650	87,700	18,660	14,766	19,045	17,094
87,700	87,750	18,674	14,779	19,059	17,106
87,750	87,800	18,688	14,791	19,073	17,119
87,800	87,850	18,702	14,804	19,087	17,131
87,850	87,900	18,716	14,816	19,101	17,144
87,900	87,950	18,730	14,829	19,115	17,156
87,950	88,000	18,744	14,841	19,129	17,169
88,000					
88,000	88,050	18,758	14,854	19,143	17,181
88,050	88,100	18,772	14,866	19,157	17,194
88,100	88,150	18,786	14,879	19,171	17,206
88,150	88,200	18,800	14,891	19,185	17,219
88,200	88,250	18,814	14,904	19,199	17,231
88,250	88,300	18,828	14,916	19,213	17,244
88,300	88,350	18,842	14,929	19,227	17,256
88,350	88,400	18,856	14,941	19,241	17,269
88,400	88,450	18,870	14,954	19,255	17,281
88,450	88,500	18,884	14,966	19,269	17,294
88,500	88,550	18,898	14,979	19,283	17,306
88,550	88,600	18,912	14,991	19,297	17,319
88,600	88,650	18,926	15,004	19,311	17,331
88,650	88,700	18,940	15,016	19,325	17,344
88,700	88,750	18,954	15,029	19,339	17,356
88,750	88,800	18,968	15,041	19,353	17,369
88,800	88,850	18,982	15,054	19,367	17,381
88,850	88,900	18,996	15,066	19,381	17,394
88,900	88,950	19,010	15,079	19,395	17,406
88,950	89,000	19,024	15,091	19,409	17,419

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
89,000					
89,000	89,050	19,038	15,104	19,423	17,431
89,050	89,100	19,052	15,116	19,437	17,444
89,100	89,150	19,066	15,129	19,451	17,456
89,150	89,200	19,080	15,141	19,465	17,469
89,200	89,250	19,094	15,154	19,479	17,481
89,250	89,300	19,108	15,166	19,493	17,494
89,300	89,350	19,122	15,179	19,507	17,506
89,350	89,400	19,136	15,191	19,521	17,519
89,400	89,450	19,150	15,204	19,535	17,531
89,450	89,500	19,164	15,216	19,549	17,544
89,500	89,550	19,178	15,229	19,563	17,556
89,550	89,600	19,192	15,241	19,577	17,569
89,600	89,650	19,206	15,254	19,591	17,581
89,650	89,700	19,220	15,266	19,605	17,594
89,700	89,750	19,234	15,279	19,619	17,606
89,750	89,800	19,248	15,291	19,633	17,619
89,800	89,850	19,262	15,304	19,647	17,631
89,850	89,900	19,276	15,316	19,661	17,644
89,900	89,950	19,290	15,329	19,675	17,656
89,950	90,000	19,304	15,341	19,689	17,669
90,000					
90,000	90,050	19,318	15,354	19,703	17,681
90,050	90,100	19,332	15,366	19,717	17,694
90,100	90,150	19,346	15,379	19,731	17,706
90,150	90,200	19,360	15,391	19,745	17,719
90,200	90,250	19,374	15,404	19,759	17,731
90,250	90,300	19,388	15,416	19,773	17,744
90,300	90,350	19,402	15,429	19,787	17,756
90,350	90,400	19,416	15,441	19,801	17,769
90,400	90,450	19,430	15,454	19,815	17,781
90,450	90,500	19,444	15,466	19,829	17,794
90,500	90,550	19,458	15,479	19,843	17,806
90,550	90,600	19,472	15,491	19,857	17,819
90,600	90,650	19,486	15,504	19,871	17,831
90,650	90,700	19,500	15,516	19,885	17,844
90,700	90,750	19,514	15,529	19,899	17,856
90,750	90,800	19,528	15,541	19,913	17,869
90,800	90,850	19,542	15,554	19,927	17,881
90,850	90,900	19,556	15,566	19,941	17,894
90,900	90,950	19,570	15,579	19,955	17,906
90,950	91,000	19,584	15,591	19,969	17,919
91,000					
91,000	91,050	19,598	15,604	19,983	17,931
91,050	91,100	19,612	15,616	19,997	17,944
91,100	91,150	19,626	15,629	20,011	17,956
91,150	91,200	19,640	15,641	20,025	17,969
91,200	91,250	19,654	15,654	20,039	17,981
91,250	91,300	19,668	15,666	20,053	17,994
91,300	91,350	19,682	15,679	20,067	18,006
91,350	91,400	19,696	15,691	20,081	18,019
91,400	91,450	19,710	15,704	20,095	18,031
91,450	91,500	19,724	15,716	20,109	18,044
91,500	91,550	19,738	15,729	20,123	18,056
91,550	91,600	19,752	15,741	20,137	18,069
91,600	91,650	19,766	15,754	20,151	18,081
91,650	91,700	19,780	15,766	20,165	18,094
91,700	91,750	19,794	15,779	20,179	18,106
91,750	91,800	19,808	15,791	20,193	18,119
91,800	91,850	19,822	15,804	20,207	18,131
91,850	91,900	19,836	15,816	20,221	18,144
91,900	91,950	19,850	15,829	20,235	18,156
91,950	92,000	19,864	15,841	20,249	18,169

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—			
92,000					
92,000	92,050	19,878	15,854	20,263	18,181
92,050	92,100	19,892	15,866	20,277	18,194
92,100	92,150	19,906	15,879	20,291	18,206
92,150	92,200	19,920	15,891	20,305	18,219
92,200	92,250	19,934	15,904	20,319	18,231
92,250	92,300	19,948	15,916	20,333	18,244
92,300	92,350	19,962	15,929	20,347	18,256
92,350	92,400	19,976	15,941	20,361	18,269
92,400	92,450	19,990	15,954	20,375	18,281
92,450	92,500	20,004	15,966	20,389	18,294
92,500	92,550	20,018	15,979	20,403	18,306
92,550	92,600	20,032	15,991	20,417	18,319
92,600	92,650	20,046	16,004	20,431	18,331
92,650	92,700	20,060	16,016	20,445	18,344
92,700	92,750	20,074	16,029	20,459	18,356
92,750	92,800	20,088	16,041	20,473	18,369
92,800	92,850	20,102	16,054	20,487	18,381
92,850	92,900	20,116	16,066	20,501	18,394
92,900	92,950	20,130	16,079	20,515	18,406
92,950	93,000	20,144	16,091	20,529	18,419
93,000					
93,000	93,050	20,158	16,104	20,543	18,431
93,050	93,100	20,172	16,116	20,557	18,444
93,100	93,150	20,186	16,129	20,571	18,456
93,150	93,200	20,200	16,141	20,585	18,469
93,200	93,250	20,214	16,154	20,599	18,481
93,250	93,300	20,228	16,166	20,613	18,494
93,300	93,350	20,242	16,179		

2007 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
At least	But less than	Your tax is—			
95,000					
95,000	95,050	20,718	16,604	21,103	18,931
95,050	95,100	20,732	16,616	21,117	18,944
95,100	95,150	20,746	16,629	21,131	18,956
95,150	95,200	20,760	16,641	21,145	18,969
95,200	95,250	20,774	16,654	21,159	18,981
95,250	95,300	20,788	16,666	21,173	18,994
95,300	95,350	20,802	16,679	21,187	19,006
95,350	95,400	20,816	16,691	21,201	19,019
95,400	95,450	20,830	16,704	21,215	19,031
95,450	95,500	20,844	16,716	21,229	19,044
95,500	95,550	20,858	16,729	21,243	19,056
95,550	95,600	20,872	16,741	21,257	19,069
95,600	95,650	20,886	16,754	21,271	19,081
95,650	95,700	20,900	16,766	21,285	19,094
95,700	95,750	20,914	16,779	21,299	19,106
95,750	95,800	20,928	16,791	21,313	19,119
95,800	95,850	20,942	16,804	21,327	19,131
95,850	95,900	20,956	16,816	21,341	19,144
95,900	95,950	20,970	16,829	21,355	19,156
95,950	96,000	20,984	16,841	21,369	19,169
96,000					
96,000	96,050	20,998	16,854	21,383	19,181
96,050	96,100	21,012	16,866	21,397	19,194
96,100	96,150	21,026	16,879	21,411	19,206
96,150	96,200	21,040	16,891	21,425	19,219
96,200	96,250	21,054	16,904	21,439	19,231
96,250	96,300	21,068	16,916	21,453	19,244
96,300	96,350	21,082	16,929	21,467	19,256
96,350	96,400	21,096	16,941	21,481	19,269
96,400	96,450	21,110	16,954	21,495	19,281
96,450	96,500	21,124	16,966	21,509	19,294
96,500	96,550	21,138	16,979	21,523	19,306
96,550	96,600	21,152	16,991	21,537	19,319
96,600	96,650	21,166	17,004	21,551	19,331
96,650	96,700	21,180	17,016	21,565	19,344
96,700	96,750	21,194	17,029	21,579	19,356
96,750	96,800	21,208	17,041	21,593	19,369
96,800	96,850	21,222	17,054	21,607	19,381
96,850	96,900	21,236	17,066	21,621	19,394
96,900	96,950	21,250	17,079	21,635	19,406
96,950	97,000	21,264	17,091	21,649	19,419

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
At least	But less than	Your tax is—			
97,000					
97,000	97,050	21,278	17,104	21,663	19,431
97,050	97,100	21,292	17,116	21,677	19,444
97,100	97,150	21,306	17,129	21,691	19,456
97,150	97,200	21,320	17,141	21,705	19,469
97,200	97,250	21,334	17,154	21,719	19,481
97,250	97,300	21,348	17,166	21,733	19,494
97,300	97,350	21,362	17,179	21,747	19,506
97,350	97,400	21,376	17,191	21,761	19,519
97,400	97,450	21,390	17,204	21,775	19,531
97,450	97,500	21,404	17,216	21,789	19,544
97,500	97,550	21,418	17,229	21,803	19,556
97,550	97,600	21,432	17,241	21,817	19,569
97,600	97,650	21,446	17,254	21,831	19,581
97,650	97,700	21,460	17,266	21,845	19,594
97,700	97,750	21,474	17,279	21,859	19,606
97,750	97,800	21,488	17,291	21,873	19,619
97,800	97,850	21,502	17,304	21,887	19,631
97,850	97,900	21,516	17,316	21,901	19,644
97,900	97,950	21,530	17,329	21,915	19,656
97,950	98,000	21,544	17,341	21,932	19,669
98,000					
98,000	98,050	21,558	17,354	21,948	19,681
98,050	98,100	21,572	17,366	21,965	19,694
98,100	98,150	21,586	17,379	21,981	19,706
98,150	98,200	21,600	17,391	21,998	19,719
98,200	98,250	21,614	17,404	22,014	19,731
98,250	98,300	21,628	17,416	22,031	19,744
98,300	98,350	21,642	17,429	22,047	19,756
98,350	98,400	21,656	17,441	22,064	19,769
98,400	98,450	21,670	17,454	22,080	19,781
98,450	98,500	21,684	17,466	22,097	19,794
98,500	98,550	21,698	17,479	22,113	19,806
98,550	98,600	21,712	17,491	22,130	19,819
98,600	98,650	21,726	17,504	22,146	19,831
98,650	98,700	21,740	17,516	22,163	19,844
98,700	98,750	21,754	17,529	22,179	19,856
98,750	98,800	21,768	17,541	22,196	19,869
98,800	98,850	21,782	17,554	22,212	19,881
98,850	98,900	21,796	17,566	22,229	19,894
98,900	98,950	21,810	17,579	22,245	19,906
98,950	99,000	21,824	17,591	22,262	19,919

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly*	Married filing separately	Head of a household
At least	But less than	Your tax is—			
99,000					
99,000	99,050	21,838	17,604	22,278	19,931
99,050	99,100	21,852	17,616	22,295	19,944
99,100	99,150	21,866	17,629	22,311	19,956
99,150	99,200	21,880	17,641	22,328	19,969
99,200	99,250	21,894	17,654	22,344	19,981
99,250	99,300	21,908	17,666	22,361	19,994
99,300	99,350	21,922	17,679	22,377	20,006
99,350	99,400	21,936	17,691	22,394	20,019
99,400	99,450	21,950	17,704	22,410	20,031
99,450	99,500	21,964	17,716	22,427	20,044
99,500	99,550	21,978	17,729	22,443	20,056
99,550	99,600	21,992	17,741	22,460	20,069
99,600	99,650	22,006	17,754	22,476	20,081
99,650	99,700	22,020	17,766	22,493	20,094
99,700	99,750	22,034	17,779	22,509	20,106
99,750	99,800	22,048	17,791	22,526	20,119
99,800	99,850	22,062	17,804	22,542	20,131
99,850	99,900	22,076	17,816	22,559	20,144
99,900	99,950	22,090	17,829	22,575	20,156
99,950	100,000	22,104	17,841	22,592	20,169
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Computation Worksheet on page 75</p> </div>					

* This column must also be used by a qualifying widow(er)

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 2007** (99) IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning _____, 2007, ending _____, 20

Label (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

Label Here

Your first name and initial _____ Last name _____ **Your social security number** _____

If a joint return, spouse's first name and initial _____ Last name _____ **Spouse's social security number** _____

Home address (number and street). If you have a P.O. box, see page 16. _____ Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. _____

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ▶ You Spouse

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶ _____

4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

5 Qualifying widow(er) with dependent child (see page 17)

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19)
				<input type="checkbox"/>

If more than four dependents, see page 19.

Boxes checked on 6a and 6b _____

No. of children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see page 20) _____

Dependents on 6c not entered above _____

Add numbers on lines above ▶

d Total number of exemptions claimed _____

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 25)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 26)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V**.

Adjusted Gross Income

23	Educator expenses (see page XX)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 29)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN ▶ _____		
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 33)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 80. Cat. No. 11320B Form **1040** (2007)

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$5,350

Married filing jointly or Qualifying widow(er), \$10,700

Head of household, \$7,850

38 Amount from line 37 (adjusted gross income)
39a Check [] You were born before January 2, 1943, [] Blind. Total boxes checked
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page XX
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 36). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972 c [] Form(s) 8889
45 Alternative minimum tax (see page 39). Attach Form 6251
46 Add lines 44 and 45
47 Credit for child and dependent care expenses. Attach Form 2441
48 Credit for the elderly or the disabled. Attach Schedule R
49 Education credits. Attach Form 8863
50 Residential energy credits. Attach Form 5695
51 Foreign tax credit. Attach Form 1116 if required
52 Child tax credit (see page XX). Attach Form 8901 if required
53 Retirement savings contributions credit. Attach Form 8880
54 Credits from: a [] Form 8396 b [] Form 8859 c [] Form 8839
55 Other credits: a [] Form 3800 b [] Form 8801 c [] Form
56 Add lines 47 through 55. These are your total credits
57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-

Other Taxes

58 Self-employment tax. Attach Schedule SE
59 Unreported social security and Medicare tax from: a [] Form 4137 b [] Form 8919
60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
61 Advance earned income credit payments from Form(s) W-2, box 9
62 Household employment taxes. Attach Schedule H
63 Add lines 57 through 62. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099
65 2007 estimated tax payments and amount applied from 2006 return
66a Earned income credit (EIC)
b Nontaxable combat pay election
67 Excess social security and tier 1 RRTA tax withheld (see page 60)
68 Additional child tax credit. Attach Form 8812
69 Amount paid with request for extension to file (see page 60)
70 Payments from: a [] Form 2439 b [] Form 4136 c [] Form 8885
71 Refundable credit for prior year minimum tax from Form 8801, line 27
72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [] Checking [] Savings
d Account number
75 Amount of line 73 you want applied to your 2008 estimated tax

Amount You Owe

76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62
77 Estimated tax penalty (see page 62)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? [] Yes. Complete the following. [] No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

2007 Form 1040-V



Department of the Treasury
Internal Revenue Service

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2007 Form 1040. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to the "United States Treasury." Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter "2007 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return.
- To help process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX $\frac{XX}{100}$ ").

How To Send In Your 2007 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2007 tax return, payment, and Form 1040-V in the envelope that came with your 2007 Form 1040 instruction booklet.

Note. If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the Internal Revenue Service at the address shown on the back that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Cat. No. 20975C

Form **1040-V** (2007)

▼ Detach Here and Mail With Your Payment and Return ▼

Form 1040-V Department of the Treasury Internal Revenue Service (99)		Payment Voucher		OMB No. 1545-0074 2007	
► Do not staple or attach this voucher to your payment or return.					
Print or type	1 Your social security number (SSN)	2 If a joint return, SSN shown second on your return	3 Amount you are paying by check or money order	Dollars	Cents
	4 Your first name and initial		Last name		
	If a joint return, spouse's first name and initial		Last name		
	Home address (number and street)				Apt. no.
City, town or post office, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.)					

Cat. No. 20975C

IF you live in . . .	THEN use this address if you:	
	Prepared your own return . . .	Used a paid preparer . . .
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Atlanta, GA 39901-0102	P.O. Box 105017 Atlanta, GA 30348-5017
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501-0102	P.O. Box 37002 Hartford, CT 06176-7002
Kansas, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia, APO and FPO addresses	Austin, TX 73301-0102	P.O. Box 660308 Dallas, TX 75266-0308
Colorado, Idaho, Minnesota, Montana, Nebraska, New Mexico, North Dakota, South Dakota, Utah, Washington, Wyoming	Fresno, CA 93888-0102	P.O. Box 802501 Cincinnati, OH 45280-2501
Alaska, Arizona, California, Hawaii, Nevada, Oregon	Fresno, CA 93888-0102	P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Connecticut, Illinois, Indiana, Iowa, Kentucky, Michigan, Missouri, New Jersey, Ohio, Pennsylvania, Wisconsin	Kansas City, MO 64999-0102	P.O. Box 970011 St. Louis, MO 63197-0011
American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563	Austin, TX 73301-0215 USA	P.O. Box 660335 Dallas, TX 75266-0335 USA

* Permanent residents of Guam or the Virgin Islands should not use Form 1040-V.



Printed on recycled paper

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
 b General category income d Certain income re-sourced by treaty

f Resident of (name of country) ▶ _____

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

g Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total
	A	B	C	(Add cols. A, B, and C.)
1a Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions):				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement).				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f.				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued
A										
B										
C										
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Cat. No. 11440U

Form **1116** (2007)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10.	11		
12	Reduction in foreign taxes (see page 15 of the instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions)	14		
15	Adjustments to line 14 (see pages 15 and 16 of the instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 38. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 16 of the instructions.	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 44, minus any amounts from lines 47-50, and any mortgage interest credit (from Form 8396, line 13) and District of Columbia first time homebuyer credit (from Form 8859, line 13). If you are a nonresident alien, enter the amount from Form 1040NR, line 41, minus any amounts from lines 44-45, and any mortgage interest credit (from Form 8396, line 13) and District of Columbia first time homebuyer credit (from Form 8859, line 13). Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category e (lump-sum distributions), see page 18 of the instructions.	19		
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions) ▶	21		

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

22	Credit for taxes on passive category income	22		
23	Credit for taxes on general category income	23		
24	Credit for taxes on certain income re-sourced by treaty	24		
25	Credit for taxes on lump-sum distributions	25		
26	Add lines 22 through 25	26		
27	Enter the smaller of line 19 or line 26	27		
28	Reduction of credit for international boycott operations. See instructions for line 12 on page 15	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 51; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	29		



Your name	Occupation in which you incurred expenses	Social security number
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You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2007.

Caution: You can use the standard mileage rate for 2007 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 48.5¢ (.485)	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5 Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)	5		
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9)). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ / /
- 8 Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:
- a Business b Commuting (see instructions) c Other
- 9 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 10 Was your vehicle available for personal use during off-duty hours? Yes No
- 11a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 20604Q

Form **2106-EZ** (2007)

Name(s) shown on return

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

Part I **Persons or Organizations Who Provided the Care**—You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?

No → Complete only Part II below.

Yes → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2007 for the person listed in column (a)
First	Last	

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 35

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

6 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040, line 38, or Form 1040NR, line 36

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2006 expenses in 2007, see the instructions

10 Enter the amount from Form 1040, line 44, or Form 1040NR, line 41

11 Enter the amount from Form 6251, line 31 (see instructions)

12 Subtract line 11 from line 10. If zero or less, **stop**. You cannot take the credit

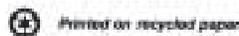
13 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 47, or Form 1040NR, line 44

Part III Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2007. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14		
15	Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See instructions	15		
16	Enter the amount, if any, you forfeited or carried forward to 2008. See instructions	16	()
17	Combine lines 14 through 16. See instructions	17		
18	Enter the total amount of qualified expenses incurred in 2007 for the care of the qualifying person(s)	18		
19	Enter the smaller of line 17 or 18	19		
20	Enter your earned income . See instructions	20		
21	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 20. 	21		
22	Enter the smallest of line 19, 20, or 21	22		
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23		
24	Subtract line 23 from line 17	24		
25	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)	25		
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions	26		
27	Enter the smaller of line 22 or 25	27		
28	Enter the amount from line 26	28		
29	Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Taxable benefits. Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".	30		

To claim the child and dependent care credit, complete lines 31–35 below.

31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31		
32	Add lines 26 and 29	32		
33	Subtract line 32 from line 31. If zero or less, stop . You cannot take the credit. Exception. If you paid 2006 expenses in 2007, see the instructions for line 9	33		
34	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here	34		
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13	35		



▶ See separate instructions. ▶ Attach to Form 1040.

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

- 1** Your foreign address (including country) **2** Your occupation

- 3** Employer's name ▶
- 4a** Employer's U.S. address ▶
- b** Employer's foreign address ▶
- 5** Employer is (check ▶) **a** A foreign entity **b** A U.S. company **c** Self
any that apply: **d** A foreign affiliate of a U.S. company **e** Other (specify) ▶
- 6a** If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶
- b** If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here and go to line 7.
- c** Have you ever revoked either of the exclusions? Yes No
- d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶
- 7** Of what country are you a citizen/national? ▶
- 8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions. Yes No
- b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶
- 9** List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see page 2 of the instructions)

- 10** Date bona fide residence began ▶, and ended ▶
- 11** Kind of living quarters in foreign country ▶ **a** Purchased house **b** Rented house or apartment **c** Rented room
d Quarters furnished by employer
- 12a** Did any of your family live with you abroad during any part of the tax year? Yes No
- b** If "Yes," who and for what period? ▶
- 13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions Yes No
- b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions Yes No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**
- 14** If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. **Do not include the income from column (d) in Part IV, but report it on Form 1040.**

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a** List any contractual terms or other conditions relating to the length of your employment abroad. ▶
- b** Enter the type of visa under which you entered the foreign country. ▶
- c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation Yes No
- d** Did you maintain a home in the United States while living abroad? Yes No
- e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (see page 2 of the instructions)

- 16 The physical presence test is based on the 12-month period from ► through ►
- 17 Enter your principal country of employment during your tax year. ►
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter “Physically present in a foreign country or countries for the entire 12-month period.” **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2007 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2007, no matter when you performed the service.

2007 Foreign Earned Income	Amount (in U.S. dollars)	
19 Total wages, salaries, bonuses, commissions, etc.	19	
20 Allowable share of income for personal services performed (see instructions):	20a	
a In a business (including farming) or profession	20b	
b In a partnership. List partnership’s name and address and type of income. ►	20b	
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	21a	
a Home (lodging).	21b	
b Meals	21c	
c Car	21d	
d Other property or facilities. List type and amount. ►	21d	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:	22a	
a Cost of living and overseas differential	22b	
b Family	22c	
c Education	22d	
d Home leave	22e	
e Quarters	22f	
f For any other purpose. List type and amount. ►	22g	
g Add lines 22a through 22f	23	
23 Other foreign earned income. List type and amount. ►	24	
24 Add lines 19 through 21d, line 22g, and line 23	25	
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)	26	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2007 foreign earned income.		

Part V All Taxpayers

27	Enter the amount from line 26	27		
	Are you claiming the housing exclusion or housing deduction?			
	<input type="checkbox"/> Yes. Complete Part VI.			
	<input type="checkbox"/> No. Go to Part VII.			

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28		
29a	Enter location where housing expenses incurred (see instructions) ▶			
b	Enter limit on housing expenses (see instructions)	29b		
30	Enter the smaller of line 28 or line 29b	30		
31	Number of days in your qualifying period that fall within your 2007 tax year (see instructions)	31		days
32	Multiply \$37.57 by the number of days on line 31. If 365 is entered on line 31, enter \$13,712.00 here	32		
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33		
34	Enter employer-provided amounts (see instructions)	34		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35		× .
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36		

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

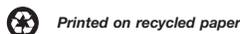
37	Maximum foreign earned income exclusion	37	\$85,700	00
38	<ul style="list-style-type: none"> If you completed Part VI, enter the number from line 31. All others, enter the number of days in your qualifying period that fall within your 2007 tax year (see the instructions for line 31). 	38		days
39	<ul style="list-style-type: none"> If line 38 and the number of days in your 2007 tax year (usually 365) are the same, enter "1.000." Otherwise, divide line 38 by the number of days in your 2007 tax year and enter the result as a decimal (rounded to at least three places). 	39		× .
40	Multiply line 37 by line 39	40		
41	Subtract line 36 from line 27	41		
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42		

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43		
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44		
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	45		

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

46	Subtract line 36 from line 33	46		
47	Subtract line 43 from line 27	47		
48	Enter the smaller of line 46 or line 47	48		
	Note: If line 47 is more than line 48 and you could not deduct all of your 2006 housing deduction because of the 2006 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2006 (from worksheet on page 4 of the instructions)	49		
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50		



Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Your social security number

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$85,700 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

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

1 Bona Fide Residence Test

- a** Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b** Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a** Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2007 or any other period of 12 months in a row starting or ending in 2007? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b** The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation
--	--	-------------------

6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
-------------------	--	------------------------------

- 9** Employer is (check any that apply):
- a** A U.S. business
 - b** A foreign business
 - c** Other (specify) ▶ _____
- 10a** If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____
- b** If you did not file Form 2555 or 2555-EZ after 1981, check here and go to line 11a now.
- c** Have you ever revoked the foreign earned income exclusion? Yes No
- d** If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____
- 11a** List your tax home(s) during 2007 and date(s) established. ▶ _____
- b** Of what country are you a citizen/national? ▶ _____

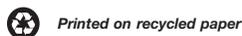
Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2007.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13 Maximum foreign earned income exclusion	13	\$85,700 00
14 Enter the number of days in your qualifying period that fall within 2007	14	days
15 Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places). }	15	× .
16 Multiply line 13 by line 15	16	
17 Enter, in U.S. dollars, the total foreign earned income you earned and received in 2007 (see instructions). Be sure to include this amount on Form 1040, line 7	17	
18 Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18	

Form **2555-EZ** (2007)



Name(s) shown on return

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1		
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2		
3	Add lines 1 and 2	3		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4		
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5		

General Instructions

What's New

For 2007, the standard mileage rate for using your vehicle to move to a new home is 20 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



Members of the Armed Forces may not have to meet the distance test and time test. See instructions on the back.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records



1.	Number of miles from your old home to your new workplace	1.	_____ miles
2.	Number of miles from your old home to your old workplace	2.	_____ miles
3.	Subtract line 2 from line 1. If zero or less, enter -0-.	3.	_____ miles
Is line 3 at least 50 miles?			
<input type="checkbox"/> Yes. You meet this test.			
<input type="checkbox"/> No. You do not meet this test. You cannot deduct your moving expenses. Do not complete Form 3903.			

Social Security and Medicare Tax on Unreported Tip Income

▶ See instructions on back.
▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1		(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A					
B					
C					
D					
E					
2		Total cash and charge tips you received in 2007. Add the amounts from line 1, column (c)			
3		Total cash and charge tips you reported to your employer(s) in 2007. Add the amounts from line 1, column (d)			
4		Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 7, Form 1040NR, line 8, or Form 1040NR-EZ, line 3			
5		Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)			
6		Unreported tips subject to Medicare tax. Subtract line 5 from line 4			
7		Maximum amount of wages (including tips) subject to social security tax			
8		Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation			
9		Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 and go to line 12			
10		Unreported tips subject to social security tax. Enter the smaller of line 6 or 9. If you received tips as a federal, state, or local government employee, see instructions			
11		Multiply line 10 by .062			
12		Multiply line 6 by .0145			
13		Add lines 11 and 12. Enter the result here and on Form 1040, line 59, Form 1040NR, line 54, or Form 1040NR-EZ, line 16			

General Instructions

What's New. For 2007, the maximum amount of wages and tips subject to social security tax is \$97,500.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you did not report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, line 7, Form 1040NR, line 8, or Form 1040NR-EZ, line 3.

If you believe you are an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer did not consider you an employee, do not use Form 4137. Instead, use Form 8919, Uncollected Social Security and Medicare Taxes on Wages.

Who must file. You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and did not report all of those tips to your employer. You

must also file Form 4137 if box 8 of your Form(s) W-2 shows allocated tips that you must report as income.

Allocated tips you must report as income. You must report as income on Form 1040, line 7, or Form 1040NR, line 8, or Form 1040NR-EZ, line 3, at least the amount of allocated tips shown in box 8 of your Form(s) W-2 unless you can prove a smaller amount with adequate records. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Although allocated tips are shown on your Form W-2, they are not included in the wages, tips, and other compensation box (box 1) on that form and no income tax, social security tax, or Medicare tax has been withheld from these tips.

Tips you must report to your employer. You must give your employer a written report of cash and charge tips if you received \$20 or more in tips during a month. If, in any month, you worked for two or more employers and received tips while working for each, the \$20 rule applies separately to the tips you received while working for each

employer and not to the total you received. You must report your tips to your employers by the 10th day of the month following the month you received them. If the 10th day of the month falls on a Saturday, Sunday, or legal holiday, give your employer the report by the next business day.

Employees subject to the Railroad Retirement Tax Act.

Do not use Form 4137 to report tips received for work covered by the Railroad Retirement Tax Act. In order to get railroad retirement credit, you must report these tips to your employer.

Payment of tax. Tips you reported to your employer are subject to social security and Medicare tax (or railroad retirement tax) and income tax withholding. Your employer collects these taxes from wages (excluding tips) or other funds of yours available to cover them. If your wages were not enough to cover these taxes, you may have given your employer the additional amounts needed. Your Form W-2 will include the tips you reported to your employer and the taxes withheld. If there was not enough money to cover the social security and Medicare tax (or railroad retirement tax), your Form W-2 will also show the tax due in box 12 under codes A and B. See the instructions for line 63 of Form 1040, or line 58 of Form 1040NR, to find out how to report the tax due.

Penalty for not reporting tips. If you did not report tips to your employer as required, you may be charged a penalty equal to 50% of the social security and Medicare tax due on those tips. You can avoid this penalty if you can show reasonable cause for not reporting these tips to your employer. To do so, attach a statement to your return explaining why you did not report them.

Additional information. See Pub. 531, Reporting Tip Income.

Specific Instructions

Line 1. Complete a separate line for each employer. If you had more than 5 employers in 2007, attach a statement that contains all of the information (and in a similar format) as required on Form 4137, line 1, or complete and attach line 1 of additional Form(s) 4137. Complete lines 2 through 13 on only one Form 4137. The line 2 and line 3 amounts on that Form 4137 should be the combined totals of all your Forms 4137 and attached statement.

Column (a). Enter your employer's name exactly as it is entered in box c of your Form W-2.

Column (b). For each employer's name you entered in column (a) enter the employer identification number or the words "applied for" exactly as shown in box b of your Form W-2.

Column (c). Include all cash and charge tips you received. This includes the following:

- Total tips you reported to your employer. Tips you reported, as required, by the 10th day of the month following the month you received them are considered

income in the month you reported them. For example, tips you received in December 2006 that you reported to your employer after December 31, 2006, and before January 11, 2007, are considered income in 2007 and should be included on your 2007 Form W-2 and reported on line 1 of Form 4137. However, tips you received in December 2007 that you reported to your employer after December 31, 2007, and before January 11, 2008, are considered income in 2008. Do not include these tips on line 1.

- Tips you did not report to your employer on time or did not report at all. These tips are considered income to you in the month you actually received them. For example, tips you received in December 2007 that you reported to your employer after January 10, 2008, are considered income in 2007 because you did not report them to your employer on time.

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

- Allocated tips you must report as income (see page 1).

Line 5. Enter only the tips you were not required to report to your employer because the total received was less than \$20 in a calendar month. These tips are not subject to social security and Medicare tax.

Line 10. If line 6 includes tips you received for work you did as a federal, state, or local government employee and your pay was subject only to the 1.45% Medicare tax, subtract the amount of those tips from the line 6 amount only for the purpose of comparing lines 6 and 9. Do not reduce the actual entry on line 6. Enter "1.45% tips" and the amount you subtracted on the dotted line next to line 10.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



Printed on recycled paper

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

OMB No. 1545-0074

2007

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.	Your social security number : : : :
--	---

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or Form 1040NR, line 55, without filing Form 5329. See the instructions for Form 1040, line 60, or for Form 1040NR, line 55.

Part I Additional Tax on Early Distributions
Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1 Early distributions included in income. For Roth IRA distributions, see instructions	1		
2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3 Amount subject to additional tax. Subtract line 2 from line 1	3		
4 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60, or Form 1040NR, line 55	4		
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).			

Part II Additional Tax on Certain Distributions From Education Accounts
Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5 Distributions included in income from Coverdell ESAs and QTPs	5		
6 Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7 Amount subject to additional tax. Subtract line 6 from line 5	7		
8 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60, or Form 1040NR, line 55	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs
Complete this part if you contributed more to your traditional IRAs for 2007 than is allowable or you had an amount on line 17 of your 2006 Form 5329.

9 Enter your excess contributions from line 16 of your 2006 Form 5329 (see instructions). If zero, go to line 15	9		
10 If your traditional IRA contributions for 2007 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11 2007 traditional IRA distributions included in income (see instructions)	11		
12 2007 distributions of prior year excess contributions (see instructions)	12		
13 Add lines 10, 11, and 12	13		
14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15 Excess contributions for 2007 (see instructions)	15		
16 Total excess contributions. Add lines 14 and 15	16		
17 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	17		

Part IV Additional Tax on Excess Contributions to Roth IRAs
Complete this part if you contributed more to your Roth IRAs for 2007 than is allowable or you had an amount on line 25 of your 2006 Form 5329.

18 Enter your excess contributions from line 24 of your 2006 Form 5329 (see instructions). If zero, go to line 23	18		
19 If your Roth IRA contributions for 2007 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20 2007 distributions from your Roth IRAs (see instructions)	20		
21 Add lines 19 and 20	21		
22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23 Excess contributions for 2007 (see instructions)	23		
24 Total excess contributions. Add lines 22 and 23	24		
25 Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	25		

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2007 were more than is allowable or you had an amount on line 33 of your 2006 Form 5329.

26	Enter the excess contributions from line 32 of your 2006 Form 5329 (see instructions). If zero, go to line 31				26		
27	If the contributions to your Coverdell ESAs for 2007 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27					
28		28					
29	Add lines 27 and 28				29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-				30		
31	Excess contributions for 2007 (see instructions)				31		
32	Total excess contributions. Add lines 30 and 31				32		
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55				33		

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2007 than is allowable or you had an amount on line 41 of your 2006 Form 5329.

34	Enter the excess contributions from line 40 of your 2006 Form 5329 (see instructions). If zero, go to line 39				34		
35	If the contributions to your Archer MSAs for 2007 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35					
36		36					
37	Add lines 35 and 36				37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-				38		
39	Excess contributions for 2007 (see instructions)				39		
40	Total excess contributions. Add lines 38 and 39				40		
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55				41		

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2007 than is allowable or you had an amount on line 49 of your 2006 Form 5329.

42	Enter the excess contributions from line 48 of your 2006 Form 5329. If zero, go to line 47				42		
43	If the contributions to your HSAs for 2007 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43					
44		44					
45	Add lines 43 and 44				45		
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-				46		
47	Excess contributions for 2007 (see instructions)				47		
48	Total excess contributions. Add lines 46 and 47				48		
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55				49		

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2007 (see instructions)				50		
51	Amount actually distributed to you in 2007				51		
52	Subtract line 51 from line 50. If zero or less, enter -0-				52		
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60, or Form 1040NR, line 55				53		

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Please Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Nondeductible IRAs

▶ See separate instructions.
▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

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

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2007.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2007 **and** you made nondeductible contributions to a traditional IRA in 2007 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2007 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2007, including those made for 2007 from January 1, 2008, through April 15, 2008 (see page 5 of the instructions)			1	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)			2	
3	Add lines 1 and 2			3	
<p>In 2007, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</p> <p>No —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes —————▶ Go to line 4.</p>					
4	Enter those contributions included on line 1 that were made from January 1, 2008, through April 15, 2008			4	
5	Subtract line 4 from line 3			5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2007, plus any outstanding rollovers (see page 5 of the instructions).			6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2007. Do not include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)			7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16			8	
9	Add lines 6, 7, and 8		9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"		×	10	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17			11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA			12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions			13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2007 and earlier years			14	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b			15	

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 6 of the instructions).

Part II 2007 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2007 (excluding any portion you recharacterized).

Caution: *If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2007, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2007. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2007 or 2008 (see page 7 of the instructions)	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2007. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 7 of the instructions).

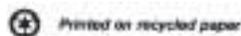
19	Enter your total nonqualified distributions from Roth IRAs in 2007 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions)	23	
24	Enter your basis in Roth IRA conversions (see page 7 of the instructions)	24	
25	Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Date

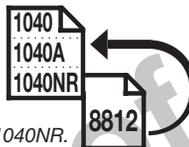
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	



Additional Child Tax Credit

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.



OMB No. 1545-0074

2007

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 20 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1		
2	Enter the amount from Form 1040, line 52, Form 1040A, line 32, or Form 1040NR, line 47	2		
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3		
4a	Enter your total earned income (see instructions on back)	4a		
b	Nontaxable combat pay (see instructions on back)	4b		
5	Is the amount on line 4a more than \$11,750? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$11,750 from the amount on line 4a. Enter the result	5		
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6		

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7		
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 63. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 54, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 58.	8		
9	Add lines 7 and 8	9		
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 42 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 61.	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12		

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13		
----	--	----	--	--

Enter this amount on
Form 1040, line 68,
Form 1040A, line 41, or
Form 1040NR, line 62.



**Education Credits
(Hope and Lifetime Learning Credits)**

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.
▶ Attach to Form 1040 or Form 1040A.

Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

Caution: • You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.
• You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** in the same year.

Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name ----- Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,200 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,100	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)

2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name ----- Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)

4	Add the amounts on line 3, column (c), and enter the total		4
5	Enter the smaller of line 4 or \$10,000		5
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III ▶		6

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6	7
8	Enter: \$14,000 if married filing jointly; \$57,000 if single, head of household, or qualifying widow(er)	8
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	9
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)	12
13	Multiply line 7 by line 12 ▶	13
14	Enter the amount from Form 1040, line 44, or Form 1040A, line 28 (minus any alternative minimum tax included on Form 1040A, line 28)	14
15	Enter the total, if any, of your credits from Form 1040, lines 47 and 48, or Form 1040A, lines 29 and 30	15
16	1040 filers: Enter the amount from Form 6251, line 31 (see instructions) 1040A filers: Enter the amount, if any, from the Alternative Minimum Tax Worksheet, line 23 (see instructions)	16
17	Add lines 15 and 16	17
18	Subtract line 17 from line 14. If zero or less, stop . You cannot take any education credits ▶	18
19	Education credits. Enter the smaller of line 13 or line 18 here and on Form 1040, line 49, or Form 1040A, line 31 ▶	19

* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

IRS e-file Signature Authorization

2007

▶ Do not send to the IRS. This is not a tax return.
 ▶ Keep this form for your records. See instructions.

Declaration Control Number (DCN) ▶

Taxpayer's name

Social security number

Spouse's name

Spouse's social security number

Part I Tax Return Information—Tax Year Ending December 31, 2007 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	
2	Total tax (Form 1040, line 63; Form 1040A, line 37; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 64; Form 1040A, line 38; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 74a; Form 1040A, line 44a; Form 1040EZ, line 11a)	4	
5	Amount you owe (Form 1040, line 76; Form 1040A, line 46; Form 1040EZ, line 12)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2007, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize _____ to enter or generate my PIN
ERO firm name
 as my signature on my tax year 2007 electronically filed income tax return. do not enter all zeros

I will enter my PIN as my signature on my tax year 2007 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN
ERO firm name
 as my signature on my tax year 2007 electronically filed income tax return. do not enter all zeros

I will enter my PIN as my signature on my tax year 2007 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication—Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2007 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 32778X

Form **8879** (2007)

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

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

▶ See instructions on back.

Name(s) shown on return

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$26,000 (\$39,000 if head of household; \$52,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1990, **(b)** is claimed as a dependent on someone else's 2007 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2007. Do not include rollover contributions		
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2007 (see instructions)		
3 Add lines 1 and 2		
4 Certain distributions received after 2004 and before the due date (including extensions) of your 2007 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception		
5 Subtract line 4 from line 3. If zero or less, enter -0-		
6 In each column, enter the smaller of line 5 or \$2,000		
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit		
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36		
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$15,500	.5	.5	.5
\$15,500	\$17,000	.5	.5	.2
\$17,000	\$23,250	.5	.5	.1
\$23,250	\$25,500	.5	.2	.1
\$25,500	\$26,000	.5	.1	.1
\$26,000	\$31,000	.5	.1	.0
\$31,000	\$34,000	.2	.1	.0
\$34,000	\$39,000	.1	.1	.0
\$39,000	\$52,000	.1	.0	.0
\$52,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9		
11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43		
12 1040 filers: Enter the total of your credits from lines 47 through 52 plus the amounts, if any, from line 13 of Form 8396 and line 13 of Form 8859	}	
1040A filers: Enter the total of your credits from lines 29 through 32.		
1040NR filers: Enter the total of your credits from lines 44 through 47 plus the amounts, if any, line 13 of Form 8396 and line 13 of Form 8859.		
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit		
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 53; Form 1040A, line 33; or Form 1040NR, line 48		

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2007

Attachment
Sequence No. **07**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see page A-1)	1			
	2 Enter amount from Form 1040, line 38 2	2			
	3 Multiply line 2 by 7.5% (.075)	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid (See page A-2.)	5 State and local (check only one box):	5			
	a <input type="checkbox"/> Income taxes, or				
	b <input type="checkbox"/> General sales taxes				
	6 Real estate taxes (see page A-5)	6			
	7 Personal property taxes	7			
8 Other taxes. List type and amount ▶	8				
9 Add lines 5 through 8				9	
Interest You Paid (See page A-5.)	10 Home mortgage interest and points reported to you on Form 1098	10			
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11			
	Note. Personal interest is not deductible.				
	12 Points not reported to you on Form 1098. See page A-6 for special rules	12			
	13 Qualified mortgage insurance premiums (See page A-7)	13			
14 Investment interest. Attach Form 4952 if required. (See page A-7.)	14				
15 Add lines 10 through 14				15	
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16			
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17			
	18 Carryover from prior year	18			
	19 Add lines 16 through 18				19
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-9.)				20
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21			
	22 Tax preparation fees	22			
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24 Add lines 21 through 23	24			
	25 Enter amount from Form 1040, line 38 25	25			
	26 Multiply line 25 by 2% (.02)	26			
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				27
Other Miscellaneous Deductions	28 Other—from list on page A-9. List type and amount ▶				28
Total Itemized Deductions	29 Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.				29
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2007

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address
2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Note. If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5 List name of payer
6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2007, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
b If "Yes," enter the name of the foreign country
8 During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

Yes No

Table with 2 columns: Yes, No. Contains shaded boxes for responses to questions 7a, b, and 8.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2007



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

Department of the Treasury
Internal Revenue Service

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on back.

OMB No. 1545-0074

2007

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-8, 9, & 10

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-3 and check here <input type="checkbox"/>	1		
2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C.	2		
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 . (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3		

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ▶/...../.....
- 5** Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting (see instructions) **c** Other
- 6** Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**
- 7** Was your vehicle available for personal use during off-duty hours? **Yes** **No**
- 8a** Do you have evidence to support your deduction? **Yes** **No**
- b** If "Yes," is the evidence written? **Yes** **No**

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2007

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2007
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

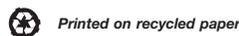
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)					
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-2 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					15

Part III Summary

16	Combine lines 7 and 15 and enter the result.	16	
	<p>If line 16 is:</p> <ul style="list-style-type: none"> ● A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. ● A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. ● Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes . Go to line 18. <input type="checkbox"/> No . Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> ● The loss on line 16 or ● (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 ()	
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes . Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No . Complete the rest of Form 1040 or Form 1040NR.		



**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2007

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and location of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-3.) 	A		
B		B		
C		C		

	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-4).	6			
7 Cleaning and maintenance . .	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
.....				
.....				
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-4)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	()	()	()
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()		()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No If you answered "Yes," see page E-6 before completing this section.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes sub-totals 29a, 29b and summary lines 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes sub-totals 34a, 34b and summary lines 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

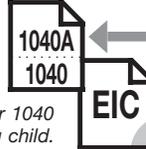
Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes summary line 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Lines 40, 41, 42, 43.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2007

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

Before you begin: See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2007. If your child was born and died in 2007 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
3 Child's year of birth	Year _____ <i>If born after 1988, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1988, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1989—				
a Was the child under age 24 at the end of 2007 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>
b Was the child permanently and totally disabled during any part of 2007?	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
6 Number of months child lived with you in the United States during 2007				
• If the child lived with you for more than half of 2007 but less than 7 months, enter "7." • If the child was born or died in 2007 and your home was the child's home for the entire time he or she was alive during 2007, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2007, **and** **(b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2007



Part 1
All Filers

1. Enter your earned income from Step 5 on page 40. 1

2. Look up the amount on line 1 in the EIC Table on pages 43–50 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Enter "No" to the left of the entry space for line 40a.

3. Enter the amount from Form 1040A, line 22. 3

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

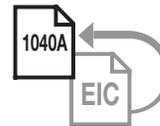
Part 2
Filers Who Answered "No" on Line 4

5. If you have:
• No qualifying children, is the amount on line 3 less than \$7,000 (\$9,000 if married filing jointly)?
• 1 or more qualifying children, is the amount on line 3 less than \$15,390 (\$17,390 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table on pages 43–50 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 5
Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3
Your Earned Income Credit

6. **This is your earned income credit.** 6
Enter this amount on Form 1040A, line 40a.

Reminder—
✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 41 to find out if you must file Form 8862 to take the credit for 2007.

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2007

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ▶

Who Must File Schedule SE

You must file Schedule SE if:

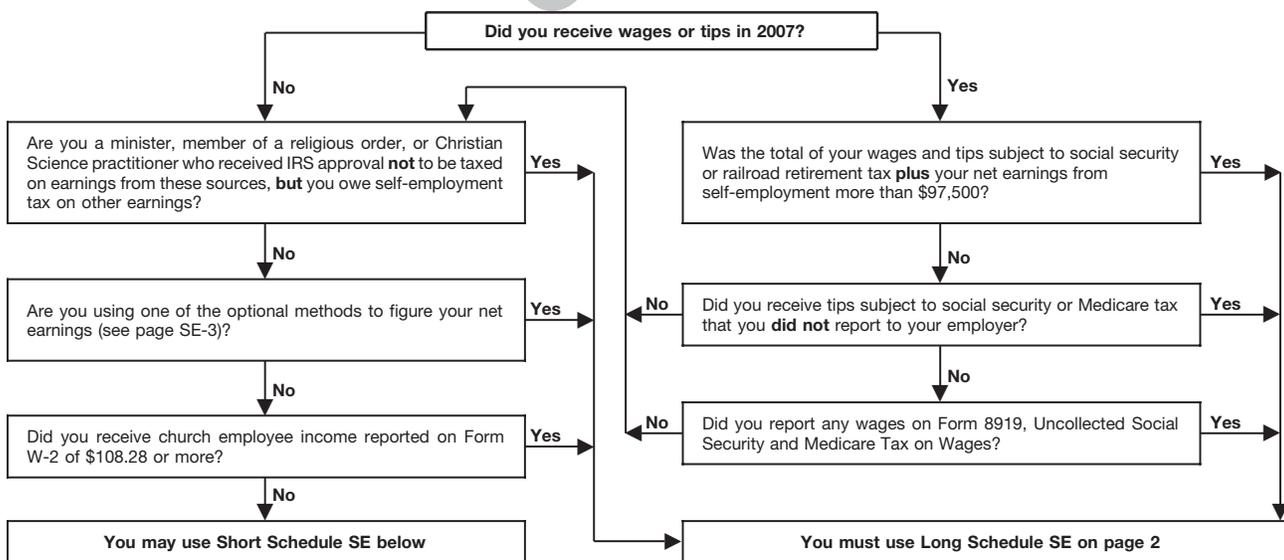
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: • \$97,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$97,500, multiply line 4 by 2.9% (.029). Then, add \$12,090 to the result. Enter the total here and on Form 1040, line 58	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2007

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2		
3 Combine lines 1 and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶	4c		
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income 5a	5a		
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Net earnings from self-employment. Add lines 4c and 5b	6		
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2007	7	97,500	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$97,500 or more, skip lines 8b through 10, and go to line 11 8a	8a		
b Unreported tips subject to social security tax (from Form 4137, line 9) 8b	8b		
c Wages subject to social security tax (from Form 8919, line 10) 8c	8c		
d Add lines 8a, 8b, and 8c	8d		
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11 Multiply line 6 by 2.9% (.029)	11		
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12		
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 13	13		

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ was not more than \$2,400, or (b) your net farm profits² were less than \$1,733.

14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (⅔) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15		

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (⅔) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

²From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.



Part 1
All Filers

1. Enter your earned income from Step 5 on page 40.

1	
---	--

2. Look up the amount on line 1 in the EIC Table on pages 43–50 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

2	
---	--

If line 2 is zero,  You cannot take the credit. Enter “No” to the left of the entry space for line 40a.

3. Enter the amount from Form 1040A, line 22.

3	
---	--

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2
Filers Who Answered “No” on Line 4

5. If you have:
 • No qualifying children, is the amount on line 3 less than \$7,000 (\$9,000 if married filing jointly)?
 • 1 or more qualifying children, is the amount on line 3 less than \$15,390 (\$17,390 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.

No. Look up the amount on line 3 in the EIC Table on pages 43–50 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

5	
---	--

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

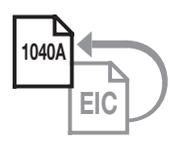
Part 3
Your Earned Income Credit

6. **This is your earned income credit.**

6	
---	--

Enter this amount on Form 1040A, line 40a.

Reminder—
 ✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 41 to find out if you must file Form 8862 to take the credit for 2007.



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2007 and meet the other requirements listed on page 19.
- **Do not** use this worksheet if you answered “Yes” to question 1, 2, or 3 on page 42. Instead, use Pub. 972.
- If you are claiming the mortgage interest credit or District of Columbia first-time homebuyer credit, complete the applicable credit form (Form 8396 or Form 8859, respectively) before you start this worksheet.

1. Number of qualifying children: _____ × \$1,000.
Enter the result.

1	
---	--

2. Enter the amount from Form 1040, line 46.

2	
---	--

3. Add the amounts from Form 1040:

Line 47 _____

Line 48 + _____

Line 49 + _____

Line 50 + _____

Line 51 + _____

Line 54* + _____ Enter the total.

3	
---	--

*Include only the amounts, if any, from Form 8396, line 13, and Form 8859, line 13.

4. Are the amounts on lines 2 and 3 the same?

Yes. 

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 3 from line 2.

4	
---	--

5. Is the amount on line 1 more than the amount on line 4?

Yes. Enter the amount from line 4. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Enter the amount from line 1.

This is your child tax credit.

5	
---	--

Enter this amount on Form 1040, line 52.



You may be able to take the **additional child tax credit** on Form 1040, line 68, if you answered “Yes” on line 4 or line 5 above.

- First, complete your Form 1040 through line 67.
- Then, use Form 8812 to figure any additional child tax credit.



Before you begin: ✓ Be sure you have read the list on page 27.
 ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31).

		Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see page 27)?	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	
b.	If married filing jointly, was your spouse covered by a retirement plan?		1b. <input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter \$4,000 (\$5,000 if age 50 or older at the end of 2007) on line 7a (and 7b if applicable), and go to line 8. Otherwise, go to line 2.</p>			
2.	Enter the amount shown below that applies to you.		
	<ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2007, enter \$62,000 • Qualifying widow(er), enter \$103,000 • Married filing jointly, enter \$103,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$166,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2007, enter \$10,000 	2a. <input type="text"/>	2b. <input type="text"/>
3.	Enter the amount from Form 1040, line 22	3. <input type="text"/>	
4.	Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	4. <input type="text"/>	
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a. <input type="text"/>	5b. <input type="text"/>
6.	Is the amount on line 5 less than the amount on line 2?		
	<input type="checkbox"/> No.  None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.		
	<input type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.		
	<ul style="list-style-type: none"> • If single, head of household, or married filing separately, and the result is \$10,000 or more, enter \$4,000 (\$5,000 if age 50 or older at the end of 2007) on line 7 for that column and go to line 8. Otherwise, go to line 7. • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter \$4,000 (\$5,000 if age 50 or older at the end of 2007) on line 7 for that column and go to line 8. Otherwise, go to line 7. 	6a. <input type="text"/>	6b. <input type="text"/>
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200		
	<ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 40% (.40) (or by 50% (.50) in the column for the IRA of a person who is age 50 or older at the end of 2007) • Married filing jointly or qualifying widow(er), multiply by 20% (.20) (or by 25% (.25) in the column for the IRA of a person who is age 50 or older at the end of 2007). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 40% (.40) (or by 50% (.50) if age 50 or older at the end of 2007). 	7a. <input type="text"/>	7b. <input type="text"/>

IRA Deduction Worksheet—Line 32 (continued)

<p>8. Enter the total of your (and your spouse's if filing jointly):</p> <ul style="list-style-type: none"> • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 27 for exceptions • Alimony and separate maintenance payments reported on Form 1040, line 11 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q 	<p>8. <input type="text"/></p>		
<p>9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590</p>	<p>9. <input type="text"/></p>		
<p>10. Add lines 8 and 9</p>	<p>10. <input type="text"/></p>		
<p> <i>If married filing jointly and line 10 is less than \$8,000 (\$9,000 if one spouse is age 50 or older at the end of 2007; \$10,000 if both spouses are age 50 or older at the end of 2007), stop here and see Pub. 590 to figure your IRA deduction.</i></p>			
<p>11. Enter traditional IRA contributions made, or that will be made by April 15, 2008, for 2007 to your IRA on line 11a and to your spouse's IRA on line 11b</p>	<p>11a. <input type="text"/></p>	<p>11b. <input type="text"/></p>	
<p>12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>	<p>12a. <input type="text"/></p>	<p>12b. <input type="text"/></p>	

 *You may be able to take the retirement savings contributions credit. See the instructions for line 53 on page 41.*



Before you begin: ✓ See the instructions for line 44 that begin on page 33 to see if you can use this worksheet to figure your tax.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43	1.	<input type="text"/>
2. Enter the amount from Form 1040, line 9b	2.	<input type="text"/>
3. Are you filing Schedule D? <input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0- <input type="checkbox"/> No. Enter the amount from Form 1040, line 13	3.	<input type="text"/>
		<input type="text"/>
4. Add lines 2 and 3	4.	<input type="text"/>
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	<input type="text"/>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<input type="text"/>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<input type="text"/>
8. Enter the smaller of: <ul style="list-style-type: none"> • The amount on line 1, or • \$31,850 if single or married filing separately, \$63,700 if married filing jointly or qualifying widow(er), \$42,650 if head of household. 	8.	<input type="text"/>
		<input type="text"/>
9. Is the amount on line 7 equal to or more than the amount on line 8? <input type="checkbox"/> Yes. Skip lines 9 through 11; go to line 12 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 7	9.	<input type="text"/>
10. Subtract line 9 from line 8	10.	<input type="text"/>
11. Multiply line 10 by 5% (.05)	11.	<input type="text"/>
12. Are the amounts on lines 6 and 10 the same? <input type="checkbox"/> Yes. Skip lines 12 through 15; go to line 16. <input type="checkbox"/> No. Enter the smaller of line 1 or line 6	12.	<input type="text"/>
		<input type="text"/>
13. Enter the amount from line 10 (if line 10 is blank, enter -0-)	13.	<input type="text"/>
14. Subtract line 13 from line 12	14.	<input type="text"/>
15. Multiply line 14 by 15% (.15)	15.	<input type="text"/>
16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	<input type="text"/>
17. Add lines 11, 15, and 16	17.	<input type="text"/>
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.	<input type="text"/>
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44	19.	<input type="text"/>



Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.
Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2007 on Form 1040, line 16a.

<p>1. Enter the total pension or annuity payments received in 2007. Also, enter this amount on Form 1040, line 16a</p> <p>2. Enter your cost in the plan at the annuity starting date</p> <p>Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.</p> <p>3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below</p> <p>4. Divide line 2 by the number on line 3</p> <p>5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6</p> <p>6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet</p> <p>7. Subtract line 6 from line 2</p> <p>8. Enter the smaller of line 5 or line 7</p> <p>9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R</p> <p>10. Was your annuity starting date before 1987?</p> <p><input type="checkbox"/> Yes. Leave line 10 blank.</p> <p><input type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2007. You will need this number when you fill out this worksheet next year</p>	<p>1. <input style="width: 100px; height: 20px;" type="text"/></p> <p>2. <input style="width: 100px; height: 20px;" type="text"/></p> <p>3. <input style="width: 100px; height: 20px;" type="text"/></p> <p>4. <input style="width: 100px; height: 20px;" type="text"/></p> <p>5. <input style="width: 100px; height: 20px;" type="text"/></p> <p>6. <input style="width: 100px; height: 20px;" type="text"/></p> <p>7. <input style="width: 100px; height: 20px;" type="text"/></p> <p>8. <input style="width: 100px; height: 20px;" type="text"/></p> <p>9. <input style="width: 100px; height: 20px;" type="text"/></p> <p>10. <input style="width: 100px; height: 20px;" type="text"/></p>
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Table 1 for Line 3 Above		
AND your annuity starting date was—		
IF the age at annuity starting date (see page 27) was . . .	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above	
IF the combined ages at annuity starting date (see page 27) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

2007 COMPREHENSIVE PROBLEMS AND PRACTICE EXERCISE ANSWERS

Appendix D

On the following pages are the 2006 answers and estimated 2007 answers to the Comprehensive Problems and Practice Exercises.

This publication goes to print before TaxWise 2007 (TW07) is released and tax law changes have been finalized. Therefore, the answers for 2007 are estimated based on the information that was available at the time of publication.

TRAINING PROBLEM AND EXERCISE ANSWERS for 2007 Pub 678W

Using TaxWise 2006 - REV C

	Problem/ Exercise	AGI	Taxable Income	Total Tax	Total Payment	Overpaid/ (Owe)
		Line 37	Line 43	Line 63	Line 72	Line 73/76
Basic	Prob A Bennett	29,073	7,333	0	5,236	5,236
	Ex 1 Madison	7,333	2,183	219	453	234
	Ex 2 Parks	24,612	3,862	1,200	4,768	3,568
	Ex 3 Bates	36,924	25,174	3,399	6,934	3,535
	Ex 4 Clark	59,454	39,254	4,136	5,384	1,248
Intermediate	Prob B Yale	28,555	0	1,613	6,506	4,915
	Ex 5 Wright	29,362	15,212	1,076	2,907	1,831
	Ex 6 Austin	38,211	28,163	3,829	4,936	1107*
	Ex 7 Ellsworth	26,580	6,380	0	5,263	5,263
	Ex 8 Highland	18,798	4,502	40	3,581	3,541
	Ex 8 Langston	15,084	6,634	822	1,072	250
Advanced	Prob C Dalhart	74,540	46,760	4,947	5,844	897
	Ex 9 McCook	50,620	23,165	1,562	2,380	818
	Ex 10 Reed	26,596	9,146	0	4,292	4,382
	Ex 11 Rosemont	29,035	14,885	1,440	3,046	1,606
	Ex 12 Sterling	57,080	34,880	3,269	2,894	(375)
	ASE 1-1 Bates	42,765	31,015	5,202	6,934	1,732
	ASE 1-2 Bates	42,765	31,015	5,202	6,934	1,732
	ASE 2-1 Wright	39,362	25,212	3,748	3,487	(261)
	ASE 3-1 Clark	64,278	44,078	5,384	5,384	(205)
	ASE 3-2 Clark	66,168	45,968	5,684	5,384	(300)
	ASE 3-3 Clark	66,168	45,968	5,684	5,384	(300)
	ASE 3-4 Clark	76,168	55,968	8,184	6,384	(1,800)
	ASE 3-5 Clark	69,651	49,451	7,209	6,384	(825)
	ASE 3-6 Clark	69,651	49,451	6,850	6,384	(466)
Military	Prob D Sierra	44,437	25,976	2,341	5,581	3,240
	Ex 13 Dayton	9,014	0	1,371	5,610	4,239
	Ex 14 Parsons	38,740	11,940	0	6,550	66,550
	Ex 15 Carpenter	23,224	3,024	0	2,245	2,245
International	Prob E Holmes	34,080	13,880	388	2,424	2,036
	Ex 16 Stetson	35,404	18,504	2,775	4,248	1,473
	Ex 17 Wilson	71,650	54,750	5,162	10,000	4,838

*\$1,152 with Mortgage Insurance Premiums

TRAINING PROBLEM AND EXERCISE ESTIMATED ANSWERS for 2007 Pub 678W

Using TaxWise 2007

NOTES:						
	Problem/ Exercise	AGI	Taxable Income	Total Tax	Total Payment	Overpaid/ (Owe)
		Line 37	Line 43	Line 63	Line 72	Line 73/76
Basic	Prob A Bennett	29,073	4,773	0	5,357	5,357
	Ex 1 Madison	7,333	1,983	199	453	254
	Ex 2 Parks	24,612	3,162	1,200	5,140	3,940
	Ex 3 Bates	36,924	24,774	3,325	6,934	3,609
	Ex 4 Clark	59,454	38,554	4,004	5,384	1,380
Intermediate	Prob B Yale	28,428	0	1,613	6,809	5,196
	Ex 5 Wright	29,362	14,712	979	3,105	2,126
	Ex 6 Austin	38,211	27,790	3,755	4,936	1,181
	Ex 7 Ellsworth	26,580	5,680	0	5,565	5,565
	Ex 8 Highland	18,798	4,781	65	3,779	3,714
	Ex 8 Langston	15,084	6,334	792	1,072	280
Advanced	Prob C Dalhart	74,540	46,360	4,859	5,844	985
	Ex 9 McCook	50,620	22,865	1,517	2,380	863
	Ex 10 Reed	26,596	8,546	0	4,654	4,654
	Ex 11 Rosemont	29,035	14,385	1,365	3,348	1,983
	Ex 12 Sterling	57,080	34,080	3,149	2,894	(255)
	ASE 1-1 Bates	42,765	30,615	5,091	6,934	1,843
	ASE 1-2 Bates	42,765	30,615	4,213	6,934	2,721
	ASE 2-1 Wright	39,362	24,712	3,651	3,487	(164)
	ASE 3-1 Clark	64,278	43,379	5,458	5,384	(74)
	ASE 3-2 Clark	66,168	45,269	5,553	5,384	(169)
	ASE 3-3 Clark	66,168	45,269	5,553	5,384	(169)
	ASE 3-4 Clark	76,168	55,269	8,053	6,384	(1,669)
	ASE 3-5 Clark	69,651	48,752	7,070	6,384	(686)
	ASE 3-6 Clark	69,651	48,752	6,711	6,384	(327)
Military	Prob D Sierra	43,827	25,166	2,194	5,581	3,387
	Ex 13 Dayton	9,014	0	1,371	5,610	4,239
	Ex 14 Parsons	38,740	11,040	0	6,640	6,640
	Ex 15 Carpenter	23,224	2,324	0	2,317	2,317
International	Prob E Holmes	34,080	13,180	318	2,424	2,106
	Ex 16 Stetson	35,404	17,904	1,906	4,248	2,342
	Ex 17 Wilson	71,650	54,150	5,041	10,000	4,959

STUDENT NOTES

PBT is coming nationwide in 2008

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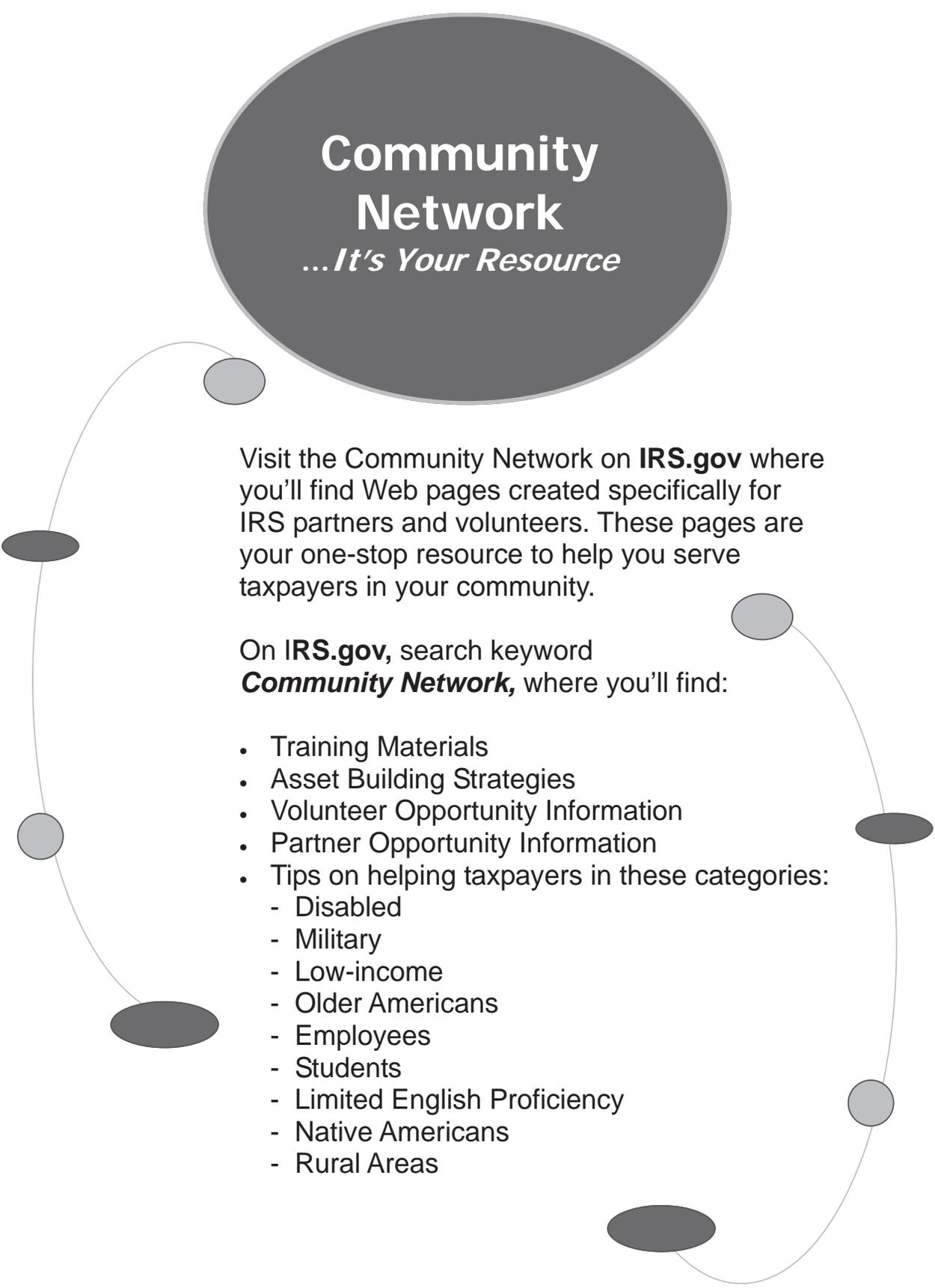


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 - Limited English Proficiency
 - Native Americans
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