

**You will need:**

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

- Please complete pages 1-2 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS certified volunteer preparer.

**Part I – Your Personal Information**

1. Your first name Sheryl	M.I.	Last name Beringer	Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Is your spouse a U.S. citizen <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 1717 Tudor Ave.	Apt #	City Your City	State YS	ZIP code Your Zip
4. Contact information Telephone number(s) 704-555-XXXX	Email address			
5. Your Date of Birth 12/18/1963	6. Your job title Sales Manager	7. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
8. Your spouse's Date of Birth	9. Your spouse's job title	10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
11. Can anyone claim you or your spouse on their tax return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
12. Have you or your spouse a. Been a victim of identity theft <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

1. As of December 31 of last year, were you:  Single  
 Married Did you live with your spouse during any part of the last six months of 2013?  Yes  No  
 Divorced or Legally Separated Date of final decree or separate maintenance agreement 01/01/2009  
 Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:  
 • **everyone** who lived with you last year (*other than you or your spouse*)  
 • **anyone** you supported but did not live with you last year

If additional space is needed check here  and list on page 4

To be completed by Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Artis Johnson	12/23/00	Son	12	Yes	Yes	S	No	No					
Courtney Johnson	03/01/99	Daughter	12	Yes	Yes	S	No	No					
Monica Jesse	05/09/34	Mother	12	Yes	Yes	S	No	No					
Willie Cash	10/23/61	Friend	8	Yes	Yes	S	No	No					

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

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

Yes No Unsure Check appropriate box for each question in each section

**Part III – Income – Last Year, Did You (or Your Spouse) Receive**

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
- 2. (A) Tip Income?
- 3. (B) Scholarships? (Forms W-2, 1098-T)
- 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- 5. (B) Refund of state/local income taxes? (Form 1099-G)
- 6. (B) Alimony income?
- 7. (A) Self-Employment income? (Form 1099-MISC, cash)
- 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
- 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
- 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
- 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
- 12. (B) Unemployment compensation? (Form 1099-G)
- 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
- 14. (M) Income (or loss) from Rental Property?
- 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify \_\_\_\_\_

**Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay**

- 1. (B) Alimony? If yes, do you have the recipient's SSN?  Yes  No
- 2. Contributions to a retirement account? IRA (A) Roth IRA (B) X 401K (B) \_\_\_\_\_ Other
- 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
- 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
- 5. (B) Medical expenses? (including health insurance premiums)
- 6. (B) Home mortgage interest? (Form 1098)
- 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
- 8. (B) Charitable contributions?
- 9. (B) Child or dependent care expenses such as daycare?
- 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
- 11. (A) Expenses related to self-employment income or any other income you received?

**Part V – Life Events – Last Year, Did You (or Your Spouse)**

- 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
- 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
- 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
- 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
- 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
- 6. (B) Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
- 7. (A) Receive the First Time Homebuyers Credit in 2008?
- 8. (B) Pay any student loan interest? (Form 1098-E)
- 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? \_\_\_\_\_
- 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

**Part VI – Additional Information and Questions Related to the Preparation of Your Return**

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

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

<b>If you are due a refund, would you like</b>		
Direct deposit	To purchase U.S. Savings Bonds	To split your refund between different accounts
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If you have a balance due, would you like to make a payment directly from your bank account <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

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

Other than English, what language is spoken in your home None  Prefer not to answer

Are you or a member of your household considered disabled  Yes  No  Prefer not to answer



## Interview Notes – Beringer

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- Sheryl has two children, Courtney and Artis Johnson, who live with her full time. She has been divorced since 2009. She paid all the household expenses and provided all of her children's support.
- Sheryl's mother, Monica Jesse, also lives with her full time and Sheryl provides over half of her support. Monica's only income is from Social Security and a small amount of bank interest. She spends her SSA benefits on her medical expenses and does not contribute to the household expenses.
- Sheryl does want to contribute to the Presidential Election Campaign Fund.
- If there is a refund, she wants direct deposit. If she has a balance due, she will pay by check.
- Sheryl is repaying a student loan and received a statement from the lending institution showing that she had paid \$395.67 in interest last year.
- Sheryl's friend, Willie Cash, lost his home and moved in with her April 18, of the tax year. He does not have any income and is currently looking for work. Sheryl would like to claim Willie as a dependent.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

<b>Sheryl Beringer</b> 1717 Tudor Ave Your City, State, and ZIP Code	_____	<b>1234</b> 15-000000000
PAY TO THE ORDER OF	_____	<b>\$</b>
_____	_____	DOLLARS
<b>Clayton National Bank &amp; Trust</b> City, State, and ZIP Code	_____	_____
For	_____	_____
:062005690	:00578965542	1234

		a Employee's social security number 031-XX-XXXX			
b Employer identification number (EIN) 11-0XXXXXX		1 Wages, tips, other compensation \$35,229.43		2 Federal income tax withheld \$1,025.90	
c Employer's name, address, and ZIP code  WASHINGTON ASSOCIATES INC. 1429 Bond Circle Charlotte, NC 28215		3 Social security wages \$36,429.43		4 Social security tax withheld \$1,530.04	
		5 Medicare wages and tips \$36,429.43		6 Medicare tax withheld \$528.23	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Sheryl Beringer		Last name 1717 Tudor Avenue		Suffix Your City, State and Zip Code	
f Employee's address and ZIP code		11 Nonqualified plans		12a See instructions for box 12 d 1,200	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State	Employer's state ID number YS 34-5789123	16 State wages, tips, etc. \$35,229.43	17 State income tax \$360.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

PAYER'S name, street address, city, state, ZIP code, and telephone no. EMPLOYMENT SECURITY COMMISSION 10 Warren Avenue Greensboro, NC 27401		1 Unemployment compensation \$ 2,400.00		Form 1099-G <b>Certain Government Payments</b>	
PAYER'S federal identification number 20-3XXXXXX		2 State or local income tax refunds, credits, or offsets \$			
RECIPIENT'S identification number 031-XX-XXXX		3 Box 2 amount is for tax year		4 Federal income tax withheld \$ 240.00	
RECIPIENT'S name Sheryl Beringer		5 ATAA/RTAA payments \$		6 Taxable grants \$	
Street address (including apt. no.) 1717 Tudor Ave		7 Agriculture payments \$		8 If checked, box 2 is trade or business income <input type="checkbox"/>	
City, state, and ZIP code Your City, State and ZIP Code		9 Market gain \$			
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld \$	
<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.					

Form <b>13614-C</b> (October 2013)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB Number 1545-1964
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**You will need:**

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

• Please complete pages 1-2 of this form.  
• You are responsible for the information on your return. Please provide complete and accurate information.  
• If you have questions, please ask the IRS certified volunteer preparer.

**Part I – Your Personal Information**

1. Your first name Windsor	M.I. B	Last name Washington	Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Is your spouse a U.S. citizen <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 200 Sisters Lane		Apt #	City Your City
4. Contact information Telephone number(s)		Email address	
5. Your Date of Birth 04/16/1972	6. Your job title Clerk	7. Last year, were you: a. Full time student <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8. Your spouse's Date of Birth	9. Your spouse's job title	10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
11. Can anyone claim you or your spouse on their tax return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			
12. Have you or your spouse a. Been a victim of identity theft <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

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

1. As of December 31 of last year, were you:  Single  
 Married Did you live with your spouse during any part of the last six months of 2013?  Yes  No  
 Divorced or Legally Separated Date of final decree or separate maintenance agreement \_\_\_\_\_  
 Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:  
 • **everyone** who lived with you last year (*other than you or your spouse*)  
 • **anyone** you supported but did not live with you last year

If additional space is needed check here  and list on page 4

Name ( <i>first, last</i> ) Do not enter your name or spouse's name below	Date of Birth ( <i>mm/dd/yy</i> )	Relationship to you ( <i>for example: son, daughter, parent, none, etc</i> )	Number of months lived in your home last year	US Citizen ( <i>yes/no</i> )	Resident of US, Canada, or Mexico last year ( <i>yes/no</i> )	Single or Married as of 12/31/13 ( <i>S/M</i> )	Full-time Student last year ( <i>yes/no</i> )	Totally and Permanently Disabled ( <i>yes/no</i> )	To be completed by Certified Volunteer Preparer				
									Can this person be claimed by someone else as a dependent on their return? ( <i>yes/no</i> )	Did this person provide more than 50% of their own support? ( <i>yes/no</i> )	Did this person have more than \$3900 of income? ( <i>yes/no</i> )	Did the taxpayer(s) provide more than 50% of support for this person? ( <i>yes/no</i> )	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? ( <i>yes/no</i> )
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Montel Jesse Scott	01/10/02	Son	2	Yes	Yes	S	No	No					

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

Page 2

Yes	No	Unsure	Check appropriate box for each question in each section
<b>Part III – Income – Last Year, Did You (or Your Spouse) Receive</b>			
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____

<b>Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay</b>			
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <u>    </u> IRA (A) <u>    </u> Roth IRA (B) <u>    </u> 401K (B) <u>    </u> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?

<b>Part V – Life Events – Last Year, Did You (or Your Spouse)</b>			
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Pay any student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

### Part VI – Additional Information and Questions Related to the Preparation of Your Return

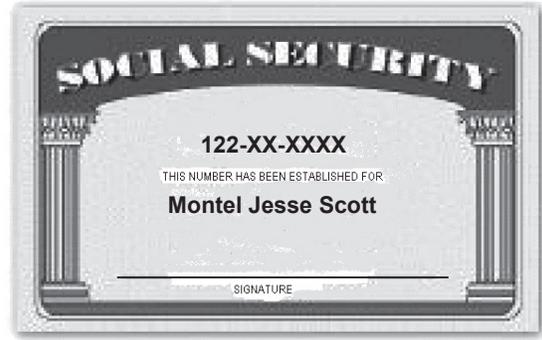
#### Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

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

<b>If you are due a refund, would you like</b>			
Direct deposit	To purchase U.S. Savings Bonds	To split your refund between different accounts	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If you have a balance due, would you like to make a payment directly from your bank account <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

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

Other than English, what language is spoken in your home NONE  Prefer not to answer  
 Are you or a member of your household considered disabled  Yes  No  Prefer not to answer



<b>Windsor Washington</b> 200 Sisters Lane Your City, State, and ZIP Code	<b>1234</b> 15-000000000
PAY TO THE ORDER OF _____	\$ _____
_____ DOLLARS	
<b>ASP Credit Union</b> City, State, and ZIP Code	
For _____	
:062005690  :00578965542 1234	

## Interview Notes – Washington

- Windsor is single and pays child support for his son Montel.
- Windsor’s son, Montel, lives with his mother, Angie Scott 10 months out of the year.
- Windsor did not itemize deductions last year.
- Windsor tells you that he is working towards his bachelor’s degree in Computer Information Systems. He is considered a sophomore, and he is not a convicted felon. He has never claimed an education credit before. He also was a full time student last year. He paid \$5,000 in tuition and fees to Walker University at 50 Walker Drive, Your City, State, and Zip. The EIN of the University is 15-9XXXXXX.
- If Windsor is due a refund, he wants his refund to be direct deposited in his checking account. If he has a balance due, he will mail in his payment.

**Note:** To ensure accuracy of the taxpayer’s return the certified volunteer should review and complete applicable sections of the Form 13614-C.

PAYER'S name, street address, city, state, ZIP code, and telephone no. ASP Credit Union 210 Tori Parkway Charlotte, NC 28269		Payer's RTN (optional)		<b>Interest Income</b>	
		1 Interest Income \$ 82.77			
		2 Early withdrawal penalty \$ 22.00			
PAYER'S federal Identification number 15-8XXXXXX	RECIPIENT'S Identification number 121-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name Windsor Washington		4 Federal income tax withheld \$			
Street address (including apt. no.) 200 Sisters Lane		6 Foreign tax paid \$		7 Foreign country or U.S. possession	
City, state, and ZIP code Your City, State and Zip Code		8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
Account number (see instructions)		10 Tax-exempt bond CUSIP no.		11 State 12 State identification no. 13 State tax withheld \$	

PAYER'S name, street address, city, state, ZIP code, and telephone no. A&P Financial Services 1513 Wendy Bagwell Parkway Your City, State and Zip Code		1a Total ordinary dividends \$ 71.50		<b>Dividends and Distributions</b>	
		1b Qualified dividends \$ 71.50			
				Form 1099-DIV	
PAYER'S federal Identification number 15-9XXXXXX	RECIPIENT'S Identification number 121-XX-XXXX	2a Total capital gain distr. \$		2b Unrecap. Sec. 1250 gain \$	
		2c Section 1202 gain \$		2d Collectibles (28%) gain \$	
RECIPIENT'S name Windsor Washington		3 Nondividend distributions \$ 8.45		4 Federal income tax withheld \$	
Street address (including apt. no.) 200 Amber Place		6 Foreign tax paid \$		7 Foreign country or U.S. possession	
City, state, and ZIP code Your City, State, and Zip		8 Cash liquidation distributions \$		9 Noncash liquidation distributions \$	
Account number (see instructions)		10 Exempt-interest dividends \$		11 Specified private activity bond interest dividends \$	
		12 State 13 State identification no.		14 State tax withheld \$	

		<b>a Employee's social security number</b> 121-XX-XXXX				
<b>b Employer identification number (EIN)</b> 15-7XXXXXX		<b>1 Wages, tips, other compensation</b> \$19,980.90		<b>2 Federal income tax withheld</b> \$2,997.14		
<b>c Employer's name, address, and ZIP code</b> KAIZI TECHNOLOGY, INC. 1030 Redmond Way Mount Pleasant, SC 29464		<b>3 Social security wages</b> \$19,980.90		<b>4 Social security tax withheld</b> \$839.20		
		<b>5 Medicare wages and tips</b> \$19,980.90		<b>6 Medicare tax withheld</b> \$289.72		
		<b>7 Social security tips</b>		<b>8 Allocated tips</b>		
<b>d Control number</b>		<b>9</b>		<b>10 Dependent care benefits</b>		
<b>e Employee's first name and initial</b>		<b>Last name</b>		<b>Suff.</b>		
WINDSOR WASHINGTON		200 Sisters Lane		Your City, State and Zip Code		
<b>f Employee's address and ZIP code</b>		<b>11 Nonqualified plans</b>		<b>12a See instructions for box 12</b>		
		<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>		
		<b>14 Other</b>		<b>12c</b>		
				<b>12d</b>		
<b>15 State</b>	<b>Employer's state ID number</b>	<b>16 State wages, tips, etc.</b>	<b>17 State income tax</b>	<b>18 Local wages, tips, etc.</b>	<b>19 Local income tax</b>	<b>20 Locality name</b>
YS	59-9871235	\$19,980.90	\$1,998.25			

**You will need:**

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

- Please complete pages 1-2 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS certified volunteer preparer.

**Part I – Your Personal Information**

1. Your first name Anthony	M.I.	Last name Webster	Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name Courtney	M.I. O	Last name Webster	Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 919 N Darron Avenue		Apt #	City Your City	State YS
4. Contact information Telephone number(s) 215-549-XXXX		Email address		
5. Your Date of Birth 06/09/1964	6. Your job title General Contractor	7. Last year, were you:		a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8. Your spouse's Date of Birth 06/18/1967	9. Your spouse's job title Teacher	10. Last year, was your spouse:		a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11. Can anyone claim you or your spouse on their tax return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
12. Have you or your spouse a. Been a victim of identity theft <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

1. As of December 31 of last year, were you:  Single  Married Did you live with your spouse during any part of the last six months of 2013?  Yes  No

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

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

2. List the names below of:

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

If additional space is needed check here  and list on page 4

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	To be completed by Certified Volunteer Preparer				
									Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

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

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

Yes No Unsure Check appropriate box for each question in each section

**Part III – Income – Last Year, Did You (or Your Spouse) Receive**

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2
- 2. (A) Tip Income?
- 3. (B) Scholarships? (Forms W-2, 1098-T)
- 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- 5. (B) Refund of state/local income taxes? (Form 1099-G)
- 6. (B) Alimony income?
- 7. (A) Self-Employment income? (Form 1099-MISC, cash)
- 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
- 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
- 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
- 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
- 12. (B) Unemployment compensation? (Form 1099-G)
- 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
- 14. (M) Income (or loss) from Rental Property?
- 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify Lotto

**Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay**

- 1. (B) Alimony? If yes, do you have the recipient's SSN?  Yes  No
- 2. Contributions to a retirement account?      IRA (A)      Roth IRA (B)      401K (B)      Other
- 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
- 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
- 5. (B) Medical expenses? (including health insurance premiums)
- 6. (B) Home mortgage interest? (Form 1098)
- 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
- 8. (B) Charitable contributions?
- 9. (B) Child or dependent care expenses such as daycare?
- 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
- 11. (A) Expenses related to self-employment income or any other income you received?

**Part V – Life Events – Last Year, Did You (or Your Spouse)**

- 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
- 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
- 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
- 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
- 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
- 6. (B) Live in an area that was affected by a natural disaster? If yes, where?
- 7. (A) Receive the First Time Homebuyers Credit in 2008?
- 8. (B) Pay any student loan interest? (Form 1098-E)
- 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
- 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

**Part VI – Additional Information and Questions Related to the Preparation of Your Return**

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

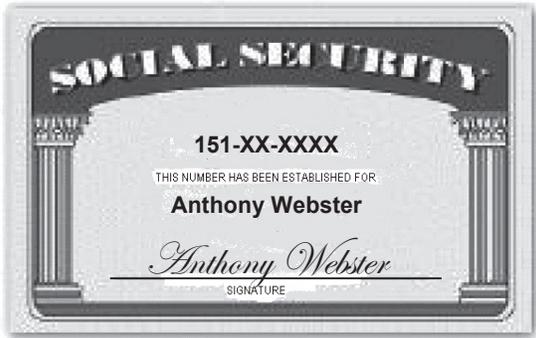
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

**If you are due a refund, would you like**

Direct deposit  Yes  No To purchase U.S. Savings Bonds  Yes  No To split your refund between different accounts  Yes  No  
 If you have a balance due, would you like to make a payment directly from your bank account  Yes  No

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

- Other than English, what language is spoken in your home NONE  Prefer not to answer
- Are you or a member of your household considered disabled  Yes  No  Prefer not to answer



<b>Anthony Webster</b> <b>Courtney Webster</b> <b>919 N. Darron Ave.</b> <b>Your City, State and ZIP Code</b>	<b>1234</b> 15-000000000
<b>PAY TO THE ORDER OF</b> _____	<b>\$</b>
_____	_____ <b>DOLLARS</b>
<b>YORK NATIONAL BANK</b> Rochester, NY 14603	
For _____	_____
:062005690  :00578965542 1234	

## Interview Notes – Webster

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- Anthony and Courtney married last year. Courtney has not filed a name change form with the Social Security Administration.
- Courtney paid \$385 for school supplies for the year, and wasn't reimbursed. She is a full time fifth grade teacher.
- They would like to handle any refund or payment electronically.
- Anthony won \$25 in the second chance lottery and \$100 playing the slot machines in Atlantic City. He isn't sure if he has to include it on his tax return.
- The Websters itemized deductions last year and received a state refund of \$580. Their itemized deductions totaled \$12,800. The amount from last year's Schedule A, line 5a (income taxes) was \$762, and line 5b (general sales tax) was \$275. The taxable income was \$6,767.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

		<b>a Employee's social security number</b> 151-XX-XXXX			
<b>b Employer identification number (EIN)</b> 11-5XXXXX		<b>1 Wages, tips, other compensation</b> \$40,990.65		<b>2 Federal income tax withheld</b> \$4,100.00	
<b>c Employer's name, address, and ZIP code</b> AW CONTRACTING SERVICES 643 Sinclair St. Evansville, IN 47715		<b>3 Social security wages</b> \$40,990.65		<b>4 Social security tax withheld</b> \$1,721.61	
		<b>5 Medicare wages and tips</b> \$40,990.65		<b>6 Medicare tax withheld</b> \$594.36	
		<b>7 Social security tips</b>		<b>8 Allocated tips</b>	
<b>d Control number</b>		<b>9</b>		<b>10 Dependent care benefits</b>	
<b>e Employee's first name and initial</b>		<b>Last name</b>		<b>Suff.</b>	
ANTHONY WEBSTER		919 N. Darron Ave.		Your City, State and ZIP Code	
<b>f Employee's address and ZIP code</b>		<b>11 Nonqualified plans</b>		<b>12a See instructions for box 12</b>	
		<b>13 Statutory employee</b> <input type="checkbox"/>		<b>Retirement plan</b> <input checked="" type="checkbox"/>	
		<b>Third-party sick pay</b> <input type="checkbox"/>		<b>12b</b>	
		<b>14 Other</b>		<b>12c</b>	
				<b>12d</b>	
<b>15 State</b>	<b>Employer's state ID number</b>	<b>16 State wages, tips, etc.</b>	<b>17 State income tax</b>	<b>18 Local wages, tips, etc.</b>	<b>19 Local income tax</b>
YS	99-5678245	\$40,990.65	\$2,450		

		<b>a Employee's social security number</b> 152-XX-XXXX			
<b>b Employer identification number (EIN)</b> 11-6XXXXX		<b>1 Wages, tips, other compensation</b> \$11,250.40		<b>2 Federal income tax withheld</b> \$1087.05	
<b>c Employer's name, address, and ZIP code</b> Southside Elementary School 12 Pembroke Street Evansville, IN 47715		<b>3 Social security wages</b> \$11,250.40		<b>4 Social security tax withheld</b> \$472.50	
		<b>5 Medicare wages and tips</b> \$11,250.40		<b>6 Medicare tax withheld</b> \$163.13	
		<b>7 Social security tips</b>		<b>8 Allocated tips</b>	
<b>d Control number</b>		<b>9</b>		<b>10 Dependent care benefits</b>	
<b>e Employee's first name and initial</b>		<b>Last name</b>		<b>Suff.</b>	
Courtney Webster		919 N. Darren Ave		Your City, State and ZIP Code	
<b>f Employee's address and ZIP code</b>		<b>11 Nonqualified plans</b>		<b>12a See instructions for box 12</b>	
		<b>13 Statutory employee</b> <input type="checkbox"/>		<b>Retirement plan</b> <input checked="" type="checkbox"/>	
		<b>Third-party sick pay</b> <input type="checkbox"/>		<b>12b</b>	
		<b>14 Other</b>		<b>12c</b>	
				<b>12d</b>	
<b>15 State</b>	<b>Employer's state ID number</b>	<b>16 State wages, tips, etc.</b>	<b>17 State income tax</b>	<b>18 Local wages, tips, etc.</b>	<b>19 Local income tax</b>
YS	36-5667845	\$11,250.40	\$388.21		

PAYER'S name, street address, city, state, ZIP code, and telephone no. Hampton First National Bank 200 N. Andrea Blvd Evansville, IN 47715		Payer's RTN (optional)			<b>Interest Income</b>
		1 Interest Income \$ 777.70			
		2 Early withdrawal penalty \$ 78.00	Form <b>1099-INT</b>		
PAYER'S federal identification number 11-7XXXXXX	RECIPIENT'S identification number 151-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$			<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Anthony Webster		4 Federal income tax withheld \$ 35.56	5 Investment expenses \$		
Street address (including apt. no.) 919 N. Darron Ave.		6 Foreign tax paid \$	7 Foreign country or U.S. possession		
City, state, and ZIP code Your City, State and Zip Code		8 Tax-exempt interest \$	9 Specified private activity bond interest \$		
Account number (see instructions)		10 Tax-exempt bond CUSIP no.	11 State	12 State identification no.	
					13 State tax withheld \$

All of the following are unreimbursed expenses for the Websters:

Medical insurance	\$2,520
Medical travel	600 miles
Dental bills	\$375
Vitamins	\$65
New glasses	\$255
Prescription drugs	\$635
Teeth whitening products	\$110
Tithes & Offerings listed on Statement from his church	\$4,550
Donation to the Presidential Election Campaign Fund	\$1,800
Mortgage late payment charge	\$95
Home mortgage interest	\$3,500
Car loan interest	\$1,430
City real estate tax	\$650
County real estate tax	\$1,765
Cash donation to United Way (no written documentation)	\$75
Personal property taxes (value based)	\$495
Gambling losses	\$2,015

**You will need:**

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

• Please complete pages 1-2 of this form.  
• You are responsible for the information on your return. Please provide complete and accurate information.  
• If you have questions, please ask the IRS certified volunteer preparer.

**Part I – Your Personal Information**

1. Your first name Scan	M.I. S	Last name Graham	Are you a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Stacey	M.I. A	Last name Graham	Is your spouse a U.S. citizen <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 2621 Washington Street		Apt # City Your City	State YS ZIP code Your Zip
4. Contact information Telephone number(s) 404 555-XXXX		Email address	
5. Your Date of Birth 11/05/1950	6. Your job title Retired	7. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8. Your spouse's Date of Birth 07/22/1957	9. Your spouse's job title Teacher	10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11. Can anyone claim you or your spouse on their tax return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			
12. Have you or your spouse a. Been a victim of identity theft <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

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

1. As of December 31 of last year, were you:  Single  Married Did you live with your spouse during any part of the last six months of 2013?  Yes  No

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

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

2. List the names below of:  
 • **everyone** who lived with you last year (other than you or your spouse)  
 • **anyone** you supported but did not live with you last year

If additional space is needed check here  and list on page 4

									To be completed by Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Joshua Graham	06/08/01	Son	12	Yes	Yes	S	No	No					
Jeremy Graham	08/11/94	Son	12	Yes	Yes	S	Yes	No					
Gail Forsyth	07/17/1939	Parent	12	Yes	Yes	S	No	No					

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 To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205**

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

Yes	No	Unsure	Check appropriate box for each question in each section
<b>Part III – Income – Last Year, Did You (or Your Spouse) Receive</b>			
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify <u>gambling</u>

<b>Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay</b>			
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony? If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <u>IRA</u> (A) Roth IRA (B) <u>401K</u> (B) <input checked="" type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?

<b>Part V – Life Events – Last Year, Did You (or Your Spouse)</b>			
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Pay any student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

**Part VI – Additional Information and Questions Related to the Preparation of Your Return**

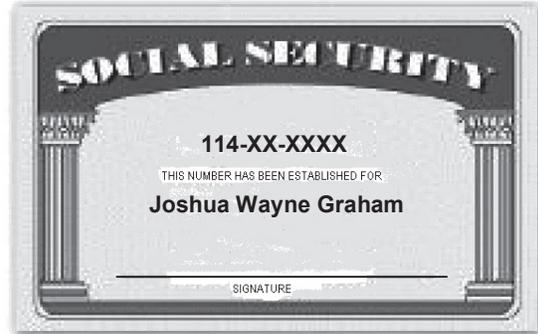
**Presidential Election Campaign Fund** (If you check a box, your tax or refund will not change)  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

<b>If you are due a refund, would you like</b>		
Direct deposit	To purchase U.S. Savings Bonds	To split your refund between different accounts
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If you have a balance due, would you like to make a payment directly from your bank account <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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

Other than English, what language is spoken in your home NONE  Prefer not to answer

Are you or a member of your household considered disabled  Yes  No  Prefer not to answer



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

## Interview Notes – Graham

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- They want to file a joint return.
- Stacey is a ninth grade teacher.
- Stacey's mother, Gail Forsyth, lived with Sean and Stacey for the entire year. Gail's entire income consists of \$2,500 earned as a teacher's aide, \$360 in interest, and \$4,200 in social security benefits. Sean and Stacey provided more than half of Gail's total support. She is a U.S. citizen, widowed.
- Their son, Jeremy, attends college. He is a freshman, and he has not been convicted on any felony charges.
- If Sean and Stacey are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.

Line 7—Wages

a Employee's social security number 112-XX-XXXX					
b Employer identification number (EIN) 21-0XXXXXX		1 Wages, tips, other compensation \$33,990.65	2 Federal income tax withheld \$7,198.13		
c Employer's name, address, and ZIP code CAMDEN SCHOOL DISTRICT 1212 Forest Ave Kirkwood, MO 63122		3 Social security wages \$35,290.65	4 Social security tax withheld \$1,428.21		
		5 Medicare wages and tips \$35,290.65	6 Medicare tax withheld \$511.71		
		7 Social security tips	8 Allocated tips		
		9		10 Dependent care benefits	
d Control number					
e Employee's first name and initial STACEY GRAHAM		Last name GRAHAM		Suff. DD	
f Employee's address and ZIP code 2621 Washington Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 \$1,098.75	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b E \$1,300.00	
		14 Other		12c	
				12d	
15 State YS	Employer's state ID number 99-5678245	16 State wages, tips, etc. \$33,990.65	17 State income tax \$3,400	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

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

a Employee's social security number 111-XX-XXXX					
b Employer identification number (EIN) 21-1XXXXXX		1 Wages, tips, other compensation \$1,825	2 Federal income tax withheld \$0		
c Employer's name, address, and ZIP code UMBA Institute 110 Brandon Place Your City, State and Zip Code		3 Social security wages \$1,825	4 Social security tax withheld \$76.65		
		5 Medicare wages and tips \$1,825	6 Medicare tax withheld \$26.46		
		7 Social security tips	8 Allocated tips		
		9		10 Dependent care benefits	
d Control number					
e Employee's first name and initial Sean Graham		Last name GRAHAM		Suff. DD	
f Employee's address and ZIP code 2621 Washington Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State YS	Employer's state ID number 11-987265	16 State wages, tips, etc. \$1,825.00	17 State income tax \$175.10	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

**Line 8—Interest**

PAYER'S name, street address, city, state, ZIP code, and telephone no. BERINGER FEDERAL CREDIT UNION 123 Cherryville Blvd. Hartford, CT 06101		Payer's RTN (optional)		<b>Interest Income</b>	
		1 Interest income \$ 226.82			
		2 Early withdrawal penalty \$ 55.00			
PAYER'S federal identification number 10-6XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$			<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Stacey Graham		4 Federal income tax withheld \$ 47.56		5 Investment expenses \$	
Street address (including apt. no.) 2621 Washington 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)		10 Tax-exempt bond CUSIP no.		11 State 12 State identification no. 13 State tax withheld \$	

**Line 9—Dividends**

PAYER'S name, street address, city, state, ZIP code, and telephone no. C.A.S.H. FINANCIAL INC. 123 Money Circle Bangor, ME 04401		1a Total ordinary dividends \$ 189.87		<b>Dividends and Distributions</b>	
		1b Qualified dividends \$ 189.87			
		2a Total capital gain distr. \$			
PAYER'S federal identification number 21-3XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	2b Unrecap. Sec. 1250 gain \$		<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name SEAN GRAHAM		2c Section 1202 gain \$			2d Collectibles (28%) gain \$
Street address (including apt. no.) 2621 Washington Street		3 Nondividend distributions \$			4 Federal income tax withheld \$
City, state, and ZIP code Your City, State and ZIP Code		6 Foreign tax paid \$			5 Investment expenses \$
Account number (see instructions)		8 Cash liquidation distributions \$			7 Foreign country or U.S. possession
		10 Exempt-interest dividends \$			9 Noncash liquidation distributions \$
		12 State 13 State identification no.		11 Specified private activity bond interest dividends \$	
				14 State tax withheld \$	

## Line 10—Taxable Refunds

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

## Line 16—Pensions and Annuities

PAYER'S name, street address, city, state, and ZIP code Butler Logistics 519 Tabernacle Drive Columbus, OH 43216		1 Gross distribution \$ 12,500.00		Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 12,500			
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 20-2XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,250.00	
RECIPIENT'S name SEAN GRAHAM		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 2621 Washington 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 \$ 62,384.85	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$		13 State/Payer's state no.	
		15 Local tax withheld \$		16 Name of locality	
Account number (see instructions)				17 Local distribution \$	

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

This information is being furnished to the Internal Revenue Service.

**Line 20a—Social Security Benefits**

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
<b>20XX</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name <b>SEAN S. GRAHAM</b>	Box 2. Beneficiary's Social Security Number <b>111-XX-XXXX</b>	
Box 3. Benefits Paid in 20XX <b>\$12,900.00</b>	Box 4. Benefits Repaid to SSA in 2012	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) <b>\$12,900.00</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b>  Paid by check or direct deposit: \$12,900.00   Total Additions: \$12,900.00  Benefits for 20XX: \$12,900.00		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withholding  Box 7. Address  <b>SEAN S. GRAHAM</b>  <b>2621 Washington Street</b>  <b>Your City, State and ZIP Code</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)
<div style="display: flex; justify-content: space-between;"> <span>Form SSA-1099-SM (1-2012)</span> <span><b>DO NOT RETURN THIS FORM TO SSA OR IRS</b></span> </div>		

**Line 21—Other Income**

PAYER'S name, address, ZIP code, federal identification number, and telephone number  <b>REDMOND'S CASINO</b> <b>233 Catawba Highway</b> <b>Reno, NV 89510</b>  Payer ID 10-7XXXXXX    775-555-XXXX	<b>1</b> Gross winnings <b>\$1,000.00</b>	<b>2</b> Federal income tax withheld <b>\$100.00</b>	OMB No. 1545-0238  <b>20XX</b>  <b>Form W-2G</b>  <b>Certain Gambling Winnings</b>	
	<b>3</b> Type of wager <b>Poker</b>	<b>4</b> Date won <b>07/04/20XX</b>		<b>7</b> Winnings from identical wagers <b>8</b> Cashier
	<b>5</b> Transaction	<b>6</b> Race		
WINNER'S name, address (including apt. no.), and ZIP code  <b>STACEY GRAHAM</b> <b>2621 Washington St.</b>  Your City, State and Zip Code	<b>9</b> Winner's taxpayer identification no. <b>112-XX-XXXX</b>	<b>10</b> W/in dow	This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.	
	<b>11</b> First I.D.	<b>12</b> Second I.D.		
	<b>13</b> State/Payer's state identification no.	<b>14</b> State income tax withheld		
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.				
<b>Signature</b> ▶ <i>Stacey Graham</i>		<b>Date</b> ▶ 07/04/20XX		

Stacey had \$2,300 in gambling losses.

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

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

### Line 31—Alimony Paid Adjustment

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

### Line 33—Student Loan Interest Deduction

Stacey paid \$500 in interest on student loans for her Master of Science Degree in Elementary Education.

### Line 40—Itemized Deductions, Schedule A

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

Medical insurance premiums (paid by Stacey)	\$3,520
Hospital bills (unreimbursed)	\$315
Doctor bills (unreimbursed)	\$540
Dentist bills (reimbursed by insurance)	\$1,200
Antihistamine (over the counter)	\$190
Prescription drugs for Gail, paid by Stacey (unreimbursed)	\$650
Life insurance premiums	\$385
Insulin (unreimbursed)	\$250
Vitamins (over the counter)	\$75
Federal income tax	\$4,252
Personal property tax (value based)	\$565
Real estate tax	\$1,300
Taxes paid on utility bills	\$753
Mortgage interest	\$5,656
Credit card interest	\$900
Personal loan interest	\$319
Church contributions paid by check	\$7,550
Chamber of Commerce contributions	\$225
Homeowner's dues	\$425
Raffle tickets at church	\$50
Union dues	\$875
Safety deposit box (for investments)	\$150

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

Sean and Stacey paid \$625 to Crossroads Child Care Center for 5 weeks of summer camp care for Joshua while they worked. The center’s address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 20-5XXXXXX.

**Line 49—Education Credit, Form 8863**

Gail paid \$800 for a college course to improve her classroom management skills. Sean and Stacey ask if the \$800 is deductible on their tax return. She attended Campbell University, 15 Morgan Drive, Your City, State and Zip Code.

Jeremy Graham is a freshman in college. The 1098T shown was issued by his college. The Grahams paid \$7,000 to the institution by check. Complete Form 8863.

FILER'S name, street address, city, state, ZIP code, and telephone number CLARK UNIVERSITY 319 Doane Dr. Memphis, TN 38101		1 Payments received for qualified tuition and related expenses \$ 12,000.00	Form 1098-T	<b>Tuition Statement</b>
		2 Amounts billed for qualified tuition and related expenses \$		
FILER'S federal identification no. 20-6XXXXXX	STUDENT'S social security number 113-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2C <input type="checkbox"/>		<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name JEREMY GRAHAM		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000.00	
Street address (including apt. no.) 2621 Washington Street		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 <input type="checkbox"/>	
City, state, and ZIP code Your City, State and ZIP Code				
Service Provider/Acct. No. (see Instr.)	8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

**Line 50—Retirement Savings Contribution Credit**

Stacey made voluntary contributions to her employer’s qualified plan, as shown on her Form W-2. Complete Form 8880 if necessary.

**Line 51—Child Tax Credit**

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

**Line 64a—Earned Income Credit**

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

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

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

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

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

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

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

## **Finishing the Return**

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

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.